

30. When the last-mentioned Commissioners shall be distinct from the Commissioners for general purposes, such certificate shall be addressed to the Commissioners for general purposes, and upon the receipt of such certificate, or, in case the Commissioners for raising the Duties on the said Offices shall be also the Commissioners for general purposes, as soon as the same shall have been signed by them, the Commissioners for general purposes shall issue their warrant, authorising and empowering the Collecting Officer of the District where such Officer or person shall reside, to levy the said Duties from such Officer or person.

31. Such Collecting Officer shall thereupon execute such warrant accordingly, and shall levy the said Duties by the like ways and means, and under the like powers as is herein provided, in regard to the Duties under Schedules I and II, and as if such Officer or person were charged to the said Duties in such District.

32. The respective Assessors and Officers appointed to raise and assess, or levy, collect and pay the sums of money to be charged under Schedule IV of the Act, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same as are inflicted on such Officers respectively, for the like offences in respect of Schedules I and II, or either of them.

33. Such of the said Duties, levied under Schedule IV of this Act, as may be stopped and deducted out of the sums in respect whereof they shall be charged or deducted, shall be respectively stopped or deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

PART XI.

Discretionary modes of Assessment in particular Districts.

LXXXIII. Whenever it shall appear desirable to the local Government that the assessment to the Duties imposed under Schedules I and II of this Act, or either of them, in any District, Town, Village, or Tract of country, or in any portion or quarter of a District, Town, Village, or Tract of country, should be made by a Panchayet, or otherwise than according to the general provisions of this Act, it shall be lawful for such Government, subject to the approval of the Governor-General in Council, to order that the inhabitants of the said District, Town, Village, or Tract of country, or of the said portion of a District, Town, Village, or Tract, or any class of such inhabitants who shall be chargeable with such Duties, shall be assessed to the Duties mentioned in Schedules I and II of this Act, or in either of such Schedules, by Panchayet, or otherwise than according to the general provisions of this Act, and according to such mode of assessment as shall be directed by the

said local Government with such sanction as aforesaid, under the tenth part of this Act.

LXXXIV. It shall be lawful for the local Government, with such sanction as aforesaid, at any time after the said order shall have been in operation for one year, to rescind the said order, or from time to time to vary the same, and to alter the mode of assessment thereby directed.

LXXXV. Before any proceedings shall be had under such original order, or under any order varying the same, or in consequence of any such order of rescission, the Collector of the District shall cause such original order, or such varied order, or such order of rescission as aforesaid, to be published and notified in and throughout the said District, Town, Village, or Tract of country in the manner usual in such District, Town, Village, or Tract.

LXXXVI. Every such original order, and every order varying the same, and every such order of rescission, shall also be published in the *Government Gazette* of the Lieutenant-Governorship, or Province in or nearest to which the said District or Town, Village or Tract shall be.

LXXXVII. Whenever any such original order, or any order varying the same, shall have been made, the inhabitants of the said District, Town, Village, or Tract, or of such portion of such District, Town, Village, or Tract, or the Members of such class of the said inhabitants as aforesaid, who shall be chargeable with such Duties, shall, so long as such order shall be in force, be assessed in respect of all the property and profits mentioned in Schedules I and II of this Act, or in respect of all the property and profits mentioned in such one of the said Schedules as the said order shall direct, by panchayet or otherwise, according to the provisions of such order, and of the eleventh part of this Act; and not according to the general provisions of this Act.

LXXXVIII. Provided, always, that if any inhabitant of the said District, Town, Village, or Tract of country, or of the portion or quarter of a District, Town, Village, or Tract, included in any such said original order, or in any order varying or altering the same, or any Member of the said class of inhabitants included in the said order shall, within ten days after the said original order, or order varying or altering the same, shall have been so proclaimed as aforesaid, notify to the Collector of the District, that he is desirous to be assessed according to the ordinary provisions of this Act, such person shall not be assessed under the said order, but shall be assessed under the ordinary provisions of this Act as contained in the third and fourth parts thereof, as if no such order had been made.

LXXXIX. The assessment to be made under any such order of the local Government, shall be made by such punchayet or other persons appointed as aforesaid, to the satisfaction of the Collector of the District, who shall be at liberty to attend at any meetings of such punchayet or persons as aforesaid, or from time to time, to call for their proceedings.

XC. If the said punchayet or persons propose to make an assessment with which the said Collector shall not be satisfied, he shall require them to reconsider and revise the same from time to time, until he shall be satisfied with the said assessment.

XCI. If the said Collector shall not be satisfied with the assessment proposed to be made, after he shall have so required them to reconsider the same as aforesaid, and if they shall refuse or neglect to revise and alter the same to his satisfaction, the said Collector shall certify that he is dissatisfied with the assessment proposed to be made, and thereupon no further proceedings shall be held under the said order; but the said several persons in the said District, Town, Village, or Tract of country, or in the said portion of District, Town, Village, and Tract, or in the said class mentioned in the said order, and chargeable by the said Duties, shall be assessed to the said Duties in the manner prescribed, and according to the ordinary provisions of this Act, as contained in the fourth and subsequent parts thereof, and shall be liable to make all the returns, statements, and declarations, and to do the several acts and things in order to the said assessment, and shall be subject to the same proceedings as in the fourth and subsequent parts of this Act provided, as if no such order had been made.

XCII. If the said Collector shall be satisfied with any assessment made by such punchayet or persons as aforesaid, he shall confirm the same, and shall cause proclamation to be made as aforesaid, in the said District, Town, Village, or Tract aforesaid, that he has confirmed the said assessment.

XCIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and shall be subject also to be surcharged in case of fraud as in Section LXI of this Act provided.

Appeals from Assessment.

XCIV. (1.) If any person charged with the said Duties under any such assessment shall be dissatisfied therewith and shall, within days after the proclamation of the said assessment in the District, Town, Village, or Tract in which he

Persons dissatisfied may appeal within days, on satisfying Collector that they have *prima facie* ground of appeal.

said assessment, (or in case of his being prevented from appealing within the time by sickness or any other excuse that shall appear reasonable to the said Collector, within such further time as the said Collector shall allow for that purpose,) satisfy the said Collector that he ought to be allowed to appeal from the said assessment, (in which case the Collector shall certify that, to his judgment, the said person ought to be allowed to appeal as aforesaid,) he shall be at liberty, within the time aforesaid, to appeal from the said assessment.

Persons prevented from appealing by sickness or otherwise shall be allowed extended time to appeal.

2. Where special Commissioners shall have been appointed for the District in which the said person shall have been assessed, such appeal shall lie to the Commissioners for special purposes of the District.

3. Where no such Commissioners shall have been appointed, such appeal shall lie to the Commissioners for general purposes of the said District.

XCIV. 1. The proceedings upon any such appeal shall be conducted according to the provisions of Part IV of this Act, so far as the same are applicable, and according to any regulations that may be passed in that behalf under Section C of this Act.

2. The persons so appealing shall return all such lists, statements, and declarations, and shall do all such acts and things, and shall be subject to the said several provisions in the said Part IV, provided in regard to persons appealing, except so far as the same may be modified or varied by any special provisions contained in any such regulations, in which case the provisions of such regulations shall be observed.

XCVI. If, upon the hearing of any such appeal, the said Commissioners shall be satisfied that the Collector has so certified as aforesaid, and shall be of opinion that the said assessment upon the person appealing as aforesaid is erroneous and excessive, the said Commissioners shall reduce the said assessment upon such person, and shall settle and ascertain, according to the best of their judgment, in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly, which assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as in the 61st Section of this Act is provided.

XCVII. If, upon the hearing of any such appeal, the person so appealing shall not satisfy the Commissioners that the Collector has so certified as aforesaid, and that the said assessment upon him was erroneous and excessive, his appeal shall be dismissed by the said Commissioners; and he shall be liable to be charged by them to the said Duties in a sum not exceeding double the amount at which he was assessed under the said assessment.

Commissioners, if dissatisfied, shall dismiss the appeal, and may charge double assessment.

XCIII. 1. In any such case, it shall be lawful for the said Commissioners to make a new distribution and apportionment, according to the best of their judgment, of the entire and aggregate sum assessed by the said punchayet or persons as aforesaid, among all the persons assessed by them, under the said order of Government, and to vary and increase the amount of assessment upon each of the said persons so assessed as aforesaid.

2. Before the said Commissioners shall finally increase the assessment upon any person who shall not have appealed to them, they shall cause notice to be given to such person to show cause before them why his assessment shall not be increased, and such person shall be entitled to be heard before the said Commissioners, in support of the said assessment, in the same manner and subject to the same regulations as persons appealing from assessments are entitled to be heard.

3. If such person shall not appear to show cause, or shall not, on appearing, show sufficient cause in the judgment of the said Commissioners against an increase of his said assessment, the said Commissioners shall increase the amount of his said assessment according to the best of their judgment.

4. If any such person shall show sufficient cause in the judgment of the said Commissioners against any increase of his assessment, the said Commissioners shall confirm his original assessment.

5. The assessment so varied and increased, or so confirmed by the said Commissioners, shall be final and conclusive.

XCIX. In all such cases of appeal it shall be lawful for the members of the punchayet or other body, from whose assessment the appeal shall have been preferred, or any of them, to attend before the said Commissioners and to support their said assessment.

C. 1. It shall be lawful for the local Government, with the consent of the Governor-General in Council in that behalf first had and obtained, from time to time to make such regulations as it may deem necessary for the following purposes, that is,

1st.—For determining the mode of constituting the punchayet or other body of persons employed to make such assessments, and of appointing and removing the persons constituting the same, and of filling up vacancies among such persons.

2nd.—For regulating the proceedings of any punchayet, or of any persons who may be employed to make assessment under the tenth part of this Act, and of revising and correcting the same.

3rd.—For enabling the said punchayet or persons making such assessment as aforesaid, when and if they shall make an aggregate assessment on the whole of the persons chargeable under such assessment, to duly apportion the aggregate sum assessed among the several persons included in such assessment, and to revise and correct such apportionment.

4th.—For regulating the proceedings before the Commissioners upon any appeal from any assess-

ment, and for enabling such Commissioners upon the allowance of any appeal, to make a new apportionment and distribution of the sums assessed.

5th.—Generally for effecting the said assessment, and for all matters properly incidental thereto.

2. Such regulations shall be published in the *Government Gazette* of the Presidency, Lieutenant-Governorship, or Province, in or nearest to which the said District, Town, Village, or Tract of country shall be situated, and shall also be published and notified by proclamation in the said District, Town, Village, or Tract in the manner usual therein.

3. Such regulations, when so published and notified, shall be binding on the several persons who shall have been assessed under such order, and shall, as to such persons, have the force and effect of law.

CI. The sums assessed under Part X of the Act shall be paid at the time and in the manner prescribed in the general provisions of this Act, except so far as the said order shall postpone the time, or modify or vary the manner of payment, in which case the said sums shall be paid at the time and in the manner directed by the said order.

CII. Upon any assessment being made under Part XI of this Act, the several provisions of this Act relating to the recovery of the Duties aforesaid, and the remedies in respect thereof, and the penalties and forfeiture for any refusal or neglect to comply with any of the regulations of this Act, shall extend to the persons so assessed as last aforesaid, and to the property of such persons.

PART XII.

Exemptions and Deductions.

CIII. Any person who shall be charged or chargeable to any of the Duties granted by this Act, either by assessment, or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, or shall have paid the same either by deduction or otherwise, and who shall prove before the Commissioners for general purposes, in the manner hereinafter mentioned, that the aggregate annual amount of his income, estimated according to the several Rules and directions of this Act, is less than Rupees 200, shall be exempted from the said Duties, and shall be entitled to be re-paid the amount of all deductions or payments on account thereof, in the manner hereinafter directed, except so much of such Duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from, or out of any payment to which such claimant may be or become liable.

Exemption of persons whose income is less than 200 Rupees yearly.

CIV. Any person who shall be charged or chargeable as aforesaid to any of the Duties granted by this Act, or shall have paid the same either by deduction or otherwise, and who shall prove before the said Commissioners, in the manner hereinafter prescribed, that his total income

Exemption of persons from the Duty of 1 per cent, from excess above 2 per cent. or 3 per cent. Duty, whose income is less than 500 Rupees annually.

from every source, although amounting to 200 Rupees or upwards, is less than 500 Rupees for the year of the assessment of his profits or gains, shall be exempted and relieved from the whole of the Duty of 1 Rupee in every 100 Rupees for local purposes mentioned in the 2nd Section of this Act, and from so much of the Duty of 3 Rupees in every 100 Rupees assessed upon, or paid by him, under the 1st Section of this Act, as shall exceed the rate of 2 Rupees for every 100 Rupees of his profits, and shall be entitled to be repaid the amount of all deductions or payments on account of the said Duty of 1 per cent., or of the excess of the said Duty of 3 per cent., from which he shall be so exempted as aforesaid, except as in the last preceding Section of this Act is excepted.

CV. 1. The exemption and relief in the said Sections respectively mentioned shall be claimed and proved, and all proceedings thereupon shall be had (except in the case provided for in Section CXIV of this Act,) before the Collectors and Commissioners for general purposes in the District where the claimants shall reside (whether such claimant shall be personally charged in such District or not).

2. Such exemption shall be proved, and such proceedings shall thereupon be had pursuant to and under the powers and provisions by which the Duties in Schedule II are herein directed to be ascertained and charged, and subject to the rules and directions hereinafter contained.

CVI. Every person claiming to be entitled to such exemption or relief as aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the lists, declarations and statements required by this Act, or within such further time as the Collector or Commissioners respectively shall for special cause assigned allow, deliver, or cause to be delivered to the Assessor of the District where such claimant shall reside, a notice of his claim for such exemption, together with a declaration and statement signed by such claimant and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, for or on account of the Duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain under the authority of this Act, from or out of any payment to which he may be or become liable.

2. Every Assessor shall be at liberty to peruse and examine and to take copies of, or extracts from every such declaration and statement under the like powers as in other cases.

CVII. The Assessor shall transmit such notice, declaration, and statement to the Collector, and if the Assessor shall not object to such declaration within forty days after such transmission, or within such further time as the said

Assessor to transmit such statement to Collector, who shall allow the same, if not objected to by Assessor.

Collector, on just cause, shall allow to him to make such objection, and if the said Collector shall be satisfied with the justice of the said claim, the said Collector shall allow such claim of exemption or relief; and shall discharge, either wholly, or to the extent of such excess as aforesaid, as the case may require, the assessment made upon any property, or profits, or income of such person within the District of the said Collector.

CVIII. If it shall appear to the said Collector that any property or profits of such person is or are assessed, or liable to be assessed in any other District, the said Collector shall certify to the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned Chief Revenue Authority shall direct the assessment made upon any property or profits of such claimant, in any other District, to be discharged either wholly or to the extent of such excess, as aforesaid, as the case may require, and the same shall be discharged accordingly.

CIX. In case the Assessor shall object to any such claim as aforesaid in writing, suggesting to the said Collector that he has reason to believe that the income of such claimant, or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, or in case the Collector shall not be satisfied with the justice of such claim, then and in such case the merits of such claim for exemption or relief shall be heard and determined before the Commissioners for general purposes, under and subject to such rules, regulations, and penalties, as appeals under this Act are directed to be heard and determined.

CX. If such claim shall be allowed on appeal as aforesaid, the said Commissioners for general purposes shall grant and issue such certificates as aforesaid, and give all necessary directions consequent on such exemption and relief.

CXI. 1. If it shall be proved to the satisfaction of the Collector or of the Commissioners for general purposes respectively, that any person, whose claim for exemption or relief has been allowed in manner aforesaid, has been charged to, and has paid any of the Duties hereby granted by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled and from which a deduction is authorised to be made by this Act; or that such person has been assessed and has paid such Duties in respect of any interest, annuity, dividend, pension, or stipend payable to him out of the public revenue, then and in such case it shall be lawful for the said Collector, or for the Commissioners for general purposes respectively, to certify what shall have been so proved before them to the Chief Revenue Authority

On proof that persons entitled to exemption have been charged with Duties by the deduction from any annuity, dividend, and rent, Commissioners to grant certificate thereof, which shall authorize the Collector to repay the amount of such Duties.

If allowed an appeal, the Commissioners for general purposes to issue certificate.

On proof that persons entitled to exemption have been charged with Duties by the deduction from any annuity, dividend, and rent, Commissioners to grant certificate thereof, which shall authorize the Collector to repay the amount of such Duties.

made by this Act; or that such person has been assessed and has paid such Duties in respect of any interest, annuity, dividend, pension, or stipend payable to him out of the public revenue, then and in such case it shall be lawful for the said Collector, or for the Commissioners for general purposes respectively, to certify what shall have been so proved before them to the Chief Revenue Authority

rity aforesaid, by a certificate in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which, and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension, or stipend, in respect of which such claimant has been assessed, and the Duties whereon he has paid.

2. Thereupon the said last mentioned Revenue Authority shall issue to such claimant an order for the re-payment to him of the amount of the Duties certified to have been paid as aforesaid or of the excess of the said Duties certified to have been so paid as aforesaid, as the case may require, and such order shall be directed to such Officer of Revenue as shall be appointed in that behalf by the said Chief Revenue Authority, and shall authorize and require the re-payment of the said Duties, or of the said excess, as the case may be.

3. The same shall accordingly be repaid by such Officer on production and delivery to him of such order, taking the receipt of the party entitled by endorsement on such order.

CXII. The annual value of the property, or of the profits, or income of the nature described in Schedule I or Schedule II of this Act respectively, of any person claiming the said exemption, shall be estimated for the purpose of ascertaining his title to such exemption according to the Rules herein contained, relating to the said Schedule I and the said Schedule II respectively.

CXIII. Co-parceners, joint tenants, or tenants in common of, and persons having joint or undivided interests in the profits of any property whatever, and any joint tenants of lands and persons jointly holding lands in partnership or otherwise, and entitled to the profits thereof in shares, and any partners carrying on trade or exercising any profession together, and entitled to the profits thereof in shares, may severally claim such exemption and relief according to their respective shares and interests in the manner before directed, and such claims being duly proved to the satisfaction of the Collector or Commissioners to whom the same are made, may be proceeded upon as in the case of several interests.

CXIV. 1. Where the whole income of the claimant shall arise from an office or employment of profit, the Duties whereon are cognizable before Commissioners under Sections XIX, XX, XXI, or XXIII of this Act, or from a pension or stipend, the Duties whereon are cognizable under Section XXII of this Act, the claim to exemption or relief may be made to and allowed by the Commissioners by whom the said Duties are so cognizable.

2. If such claimant shall be out of British India, an affidavit stating the several matters required by this Act, taken before any person having authority to administer an oath in the place where such claimant shall reside, may be received by the respective Commissioners for executing this Act, in relation to the assessment on which such claim shall be founded.

CXV. Any such claim for exemption may be made by any guardian, trustee, attorney, agent or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described in such manner as they may act for others for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

CXVI. No person shall be chargeable to the said Duties in respect of any property, real or personal, or vested in, or held in trust for the Government, or the Secretary of State for India in Council, for public purposes—and all such property shall be wholly exempted from the said Duties.

CXVII. All Non-Commissioned Officers and Privates of Her Majesty's Forces, or of Her Majesty's Indian Military Forces, (or of any Police Force,) and all petty Officers not being Warrant Officers, and Private Sailors of Her Majesty's Navy, or of Her Majesty's Indian Naval Forces, or in the employment of the Government of India in the Marine Department, shall be wholly exempted from the said Duties in respect of any pay or allowance that they may receive from Her Majesty, or from the Government, or from any public revenue.

CXVIII. It shall be lawful for the local Governments of any Presidency, Lieutenant-Governorship, or Province, [subject to the approval of the Governor-General of India in Council,] upon the representation of the Chief Civil Officer or the Chief Revenue Officer in any Division or District in such Presidency, Lieutenant-Governorship, or Province that any property, moveable or immovable, in such Division or District, solely employed for or dedicated to charitable purposes or public religious purposes, or that any person or class of persons in respect of any such property ought to be wholly or partially exempted from the said Duties, to order that such property, or such person, or such class of persons in respect of such property, shall be wholly or partially exempted from the said Duties; and to make such orders as may be necessary for securing and carrying into effect such exemption, and thereupon the property mentioned in the said order, and the person or class of persons mentioned in the said order, in respect of such property, shall be exempted and relieved from the said Duties, wholly or in part, to the extent, and according to the operation of such order.

CXIX. 1. Any person who shall have made insurance on his life, or on the life of his wife, or shall have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any Insurance Company duly registered under any Act of the Imperial Parliament, or under any Act of the Governor-General of India in Council, or authorised by law to carry

Persons who have made Insurance or contracted for a deferred Annuity on the lives of themselves or wives, to be allowed an abatement of Duty in respect of the annual premiums or sums paid.

ry on business without registration, and any person who shall be liable to the payment of an annual sum, or to have an annual sum deducted from his salary or stipend, in order to secure a deferred annuity to himself or to his widow, or a provision to his children after his death, shall be entitled to deduct the amount of the annual premium paid by him for such insurance or contract, or the annual sum paid by him, or deducted from his salary or stipend as aforesaid, from any income or profits in respect of which he shall be liable to be assessed under any of the Schedules of this Act, excepting Schedule III; or to have any assessment which may be made upon him under any of the said Schedules, except Schedule III, reduced or abated by the deduction of the amount of the said annual premium or sum from the amount of the profits or income on which such assessment has been made.

2. Or if such person shall be assessed to Duties under any of the Schedules contained in this Act and shall have paid such assessment, or shall have paid or been charged with any of the said Duties by deduction or otherwise, such person, on claim made to the Commissioners for special purposes of the District, or, when no such Commissioners shall have been appointed, to the Commissioners for general purposes, and on production to them of the receipt for such annual payment or sums, and on proof of the facts to the satisfaction of the said Commissioners, shall be entitled to have repaid to him such portion of the said Duties paid by such person as the amount of the said annual premium or sum bears to the whole amount of his profits and gains on which he shall be chargeable under all or any of the Schedules of this Act.

3. Provided always, that no such abatement, allowances, or re-payment as aforesaid, shall be made in respect of any such annual premium or sum beyond one-sixth part of the whole amount of the profits and income of such person so chargeable as aforesaid, nor shall any such deduction or abatement entitle any such person to claim exemption or relief from Duty, on the ground of his profits or income being thereby reduced below 200 Rupees, or 500 Rupees, as the case may be.

Relief from Double Assessments.

CXX. 1. Whenever any person shall have been assessed to any of the Duties granted by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause and on the same account, and for the same year, it shall be lawful for him to apply to the Commissioners for general purposes, acting for the Division or place for which he shall have been so assessed, for the purpose of being relieved from such double assessment, and the said Commissioners, on due proof thereof to their satisfaction, shall cause such assessment or such part thereof as shall be a double charge as aforesaid to be vacated.

2. Such proof may be either by a certificate of the assessment made on the party, under the hands of the Commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included in an assessment made by them on the

same party on the same account and for the same year, or by other lawful evidence given of those facts on the oath of any credible witnesses.

CXXI. Whenever it shall be found to the satisfaction of the Chief Revenue Authority aforesaid, that any such double assessment as aforesaid has been made and has not been vacated, and that payment has been made of both assessments, it shall be lawful for the said Chief Revenue Authority to order and direct the Collector, or any Officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him and paid as aforesaid.

CXXII. I. If within or at the end of the year current, at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the Duties contained in either of the Schedule I or II, shall find and shall prove to the satisfaction of the Commissioners by whom the assessment was made and allowed, that his profits during such year for which the computation was made fell short of the sum so computed in respect of the same source of profits on which the computation was made, it shall be lawful for the said Commissioners to cause the assessment made for such current year to be amended in respect of such source of profit, as the case shall require; and in case the sum assessed shall have been paid, to certify under their hands, to the Commissioner of the Division, or in any of the said Presidency Towns or Stations to the Chief Revenue Authority of the Towns or Stations, the amount of the sum overpaid upon such first assessment.

2. Thereupon the said Commissioner of Revenue, or Chief Revenue Authority aforesaid, shall issue an order for the re-payment of such sum as shall have been so overpaid, which order shall be directed to such Officer of Revenue as the said Commissioner of Revenue, or the Chief Revenue Authority aforesaid, shall appoint in that behalf, and shall authorise and require the re-payment of the said sum so overpaid as aforesaid.

3. Such sum shall accordingly be paid by such Officer on production and delivery to him of such order, taking the receipt of the party entitled to the same by endorsement on such order.

CXXIII. I. In case any person charged to the said Duties under Schedule II shall cease to exercise the profession or to carry on the trade in respect whereof such assessment was made, or shall die, or become bankrupt or insolvent before the end of the year for making such assessment, or shall, from any other specific cause, be deprived of, or lose the profits on which the computation of Duty charged in such assessment was made, it shall be lawful for such person or his representative to make application to the Commissioners for general purposes of the District, within three calendar months after the end of such year, and on due proof thereof to their satisfaction, the said Commissioners shall cause the assessment to be amended as the case may require, and give such relief to the party charged, or his representatives, as shall be just.

2. In cases requiring the same, the said Commissioners shall certify in the manner provided in the

Section of this Act; and upon such certificate, the Commissioner of Revenue, or the Chief Revenue Authority aforesaid shall, in the manner provided in that Section, order re-payment to be made of such sum as shall have been overpaid on the assessment amended or vacated, which re-payment shall be made in the manner provided in the said Section.

3. Provided, always, that where any person shall have succeeded to the trade of the party charged, no such amendment shall be made, unless it shall be proved to the satisfaction of the said Commissioners that the profits of such trade have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof; but such person so succeeding to the same shall be liable to the payment of the full Duties thereon, without any new assessment.

CXXIV. 1. If any difference shall arise between any persons to whom any interest, rent, rent charges, annuity, quit rent, or other rent, or annual payment shall be payable, touching the same, to be deducted thereof on account of the Duties hereby charged having been paid, or between the owner or person in receipt of rent for the time being, and any former owner or person in receipt of rents of any lands, or his representative or assigns, touching the proportion of Duty to be paid or allowed by either party, the Commissioners for general purposes, in their several Districts, shall have authority to settle the proportions of such payments and deductions, as shall be according to the directions of this Act; and, in default of payment, to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the Collector or party, as the case may require.

2. In such cases the judgment and determination of such Commissioners shall be final.

CXXV. In the computation of Duty to be made under this Act for any purpose whatsoever, it shall not be lawful to make any other deductions than such as are expressly allowed by this Act, nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the Duty so to be charged is allowed to be deducted on making such payment, nor to make any deduction from the profits arising from any property chargeable with Duty under Schedules I and III of this Act, or either of them, or from any office or employment of profit, chargeable under Schedule IV of this Act, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession.

What deductions shall not be allowed in computing the Duties to be charged under this Act.

PART XIII.

Mode of Payment and Collection of the Duties.

CXXVI. The Duties assessed under this Act, except where the same shall be detained and stopped at the respective Offices, shall be payable in each year by four

Duties to be payable by four quarterly instalments.

quarterly instalments at the times following, that is to say, on or before the 1st day of August for the first quarterly instalment, on or before the 1st day of November for the second quarterly instalment, on or before the 1st day of February for the third quarterly instalment, and on or before the 1st day of May for the last quarterly instalment in each year.

CXXVII. 1. The respective Commissioners executing this Act, in relation to any of the Duties hereby imposed, shall, as soon as possible, after all appeals made to them as aforesaid shall have been determined, issue out and deliver to the respective Collectors duplicates of the assessments of the aforesaid Duties charged at the respective rates mentioned in the respective Schedules of this Act, distinguishing the amounts charged under each of the said Schedules.

Commissioners to deliver duplicate assessment to Collector, which shall be sufficient authority to him to levy.

2. Such duplicates shall, except in the cases provided for in Sections CXXXII and CXXXIII of this Act, contain the names and descriptions of the persons assessed and charged.

3. Such duplicates, when received by the Collector, shall be a sufficient warrant (and authority) to him for the levying and collecting of the said Duties assessed under this Act, and specified in the said duplicates as the same shall become payable by such instalments as aforesaid, in the manner hereinafter directed.

CXXVIII. Wherever a Treasury or Office for the receipt of the Duties under this Act shall have been established by the Government within 5 miles from the place where any person assessed under this Act shall reside, such person shall pay the instalments of Duties with which he shall have been charged as aforesaid, at such Treasury or Office to the Officer in charge thereof for the time being, within seven days after the said instalments shall have become payable.

CXXIX. 1. Where no such Treasury or Office for the receipt of Duties shall have been established within miles from the place where any person assessed under this Act shall reside, the Collector of the District shall deliver a memorandum, signed by such Collector, of the amount of the instalments payable by any such person so residing more than miles from any such Treasury or Office as aforesaid, and of the name and place of abode of such person, to a collecting officer or person to be appointed in that behalf by the Collector.

2. Such collecting officer or person shall, within days after such memorandum shall have been delivered to him as aforesaid, make demand of the person named in such memorandum, or at the place of abode mentioned in such memorandum, of the amount of the instalment therein mentioned.

Who shall demand payment from persons assessed.

CXXX. Whenever any payment shall be made, either at such Treasury or Office, or to any collecting officer or person as aforesaid, to whom any such memorandum as aforesaid shall have been delivered by the Collector, of any instalment of Duties assessed under this Act, the officer or person receiving the same shall give a receipt

On payment, receipt to be given.

under his hand, unto the person who shall pay the same, and such receipt shall be a full and complete discharge to every person who shall pay the same for the sum so paid as aforesaid.

CXXXI. The Collector of each District shall cause general notice to be given in his District by proclamation in the manner usual in the said District, and also by affixing such notice at the Office of the said Collector, of the Treasuries or Offices established by the Government within the said District for the receipt of the said Duties, or of the officers or persons to whom the said Duties at different places within the said District, may be paid.

Mode of payment of Duties under Schedule II, when parties desire to pay according to Numbers or Letters.

CXXXII. 1. All assessments upon profits under Schedule II, made by the Commissioners for general purposes, or by the Commissioners for special purposes, shall be entered in books, with the names and descriptions of the persons to be charged therewith, and their respective places of abode set opposite thereto, which entries shall respectively be numbered progressively, or lettered or distinguished by numbers or letters, as the said Commissioners shall think proper.

2. When, and as soon as the said Commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the Duty at the proper Treasury or to the proper Officer for receipt within the time limited by this Act for payment thereof, and in case the said Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such Commissioners, specifying the amount of the sums to be paid within one year upon such assessment.

3. Every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said Commissioners, to which such certificate shall relate, without naming or otherwise describing the person charged.

4. Such certificate shall, on production thereof, be a sufficient authority to the said Officer for receipt, from time to time, to receive from any person bearing and producing such certificate, the amount of the sums therein contained in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof.

5. On the payment of the sums contained in any such certificate, or any proportion thereof, the said Officer for receipt shall give certificates for the same, acknowledging the receipt of the sums paid on account of the certificate of the said respective Commissioners, by the number or letter marked therein, as before directed.

CXXXIII. It shall be lawful for the respective Commissioners, whether for general or special purposes, to issue out and deliver to the respective Collectors duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, and all such sums shall be paid to the respective Officers for receipts; and such part thereof as shall not be so paid to them, may be levied and collected as herein is mentioned.

CXXXIV. 1. The Duties payable on such last-mentioned assessments under Schedule II, at the proper Treasury, or shall be paid to the proper Officer for receipt, by such instalments as by this Act is directed, on or before the respective days appointed for such payments.

2. The certificates hereby required to be given on such payments shall be delivered to the respective Commissioners, or to their Clerk at their Office, before the time when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid.

3. If any person shall neglect to pay such Duties at the time and in the manner hereby directed for payment thereof, or having paid the same, shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the Commissioners by whom the assessment shall have been made, and they are hereby required to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, with his name and description, to the Collector, in order that he may levy the sum in arrear and unpaid, and such sums shall therefore be levied according to the provisions hereinafter contained.

CXXXV. In all cases where the Commissioners shall not have received a declaration of the intended payment to the Officer for receipt, as aforesaid, of the Duty to be charged under Schedule II, or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the Collector, with the names and descriptions of the parties charged therewith, as provided in Section CXXVII of this Act.

CXXXVI. If after the receipt of any such declaration, the Duties shall not be duly satisfied and paid accordingly, the said Commissioners shall cause the names of the defaulters, and the amount of Duty assessed on each, to be inserted, from time to time, in the duplicate assessment of the Collector; and such duplicate shall be of the like force and effect for collecting the sums, and such sums shall be levied as if such names and sums had

been inserted therein at the time of issuing such duplicate.

CXXXVII. Whenever the amount of any instalment of the said Duties shall not be paid in manner aforesaid, by the person liable to pay the same within seven days after the day appointed by this Act aforesaid, for the payment of such instalment, the Collector shall proceed for the recovery of such instalment, by a distress and sale of the moveable property or attachment and sale of the immoveable property of the person so making default.

CXXXVIII. In the seizure and sale of moveable property for arrears of assessment, the following Rules shall be observed :—

1st.—The Collector shall employ a person to distrain the property, hereinafter called the Distraining Officer, and shall furnish to such Officer a demand in writing signed by the Collector, or by some Officer empowered by him in that behalf, specifying the amount of the arrear for which the distress may be issued, and the date on which the arrear fell due.

2nd. The Distraining Officer shall produce the writing as authority for making the distress, and on the day on which the property may be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place where may be lodged or kept.

3rd.—The writing shall further set forth that the distrained property will be brought to public sale within days, unless the amount and the expense of the distress be previously discharged.

4th.—When a defaulter shall be absent, a copy of the writing, with the endorsement, shall be fixed or left at his usual place of residence, before the expiration of the third day, calculating from the day of the distress.

CXXXIX. When a defaulter, on receiving notice, shall neglect to pay the amount due, or when a defaulter shall have absconded, or be otherwise not forthcoming, so that the notice cannot be served upon him, the Distraining Officer shall, in either case, transmit an inventory of the property distrained to the Collector.

CXL. When a defaulter shall tender payment of the arrear demanded, after his property shall have been distrained before the day fixed for sale, together with payment of the necessary expenses attending the distress, the Distraining Officer shall receive the amount of such arrear and expenses, and shall forthwith release the property.

CXLI. The distress levied shall not be excessive, and the property distrained shall be as nearly as possible proportionate to the amount of the arrear.

CXLII. The distress shall be made after sunrise and before sunset, and not otherwise.

CXLIII. The Distraining Officer shall have power to force open any stable, cow-house, golah, granary, godown, out-house, or other building, as also to enter any dwelling-house, the outer door of which may be open, (excepting, the apartments in such dwelling-house appropriated for the zenanah or residence of women, which, by the usage of the country, are considered private,) and to break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein.

CXLIV. 1. Where a Distraining Officer shall have reason to suppose that the property of a defaulter is lodged within a dwelling-house, the outer door of which may be shut, or within any apartments appropriated to women, which by the usage of the country are considered private, such Officer shall represent the same to the head Officer of the Police, (within whose jurisdiction the house may be situated,) and on such representation the head Officer of the Police shall send a Police Officer not under the degree of a to the spot, in the presence of whom the Distraining Officer may force open the outer door of such dwelling-house.

2. The Distraining Officer may also, in the presence of the Police Officer, after due notice given for the removal of women within a zenanah, and after furnishing means for their removal in a suitable manner, (if they be women of rank who, according to the custom of the country, cannot appear in public,) enter the zenanah apartments for the purpose of distraining the defaulter's property therein; but such property, if found, shall be immediately removed from such apartments, after which they shall be left free to the former occupants.

CXLV. Immediately on the occurrence of an arrear, or at any subsequent period, the Collector shall have authority to attach at his discretion the whole or such portion of a defaulter's immoveable property as he may deem sufficient to answer the amount in arrear; but the previous sanction of the Chief Revenue Authority of the Division shall, in all cases, be necessary for the sale of immoveable property.

CXLVI. When a defaulter shall not have any moveable property, of which distraint can be made, or when, after the moveable property of such defaulters shall have been distrained and sold, the arrear due, with interest, and all expenses of the distress and sale is not liquidated by the proceeds of such sale, the Collector may, with such sanction as aforesaid, proceed to sell the immoveable property of the defaulter.

CXLVII. The person or Officer employed by the Collector to sell moveable property distrained, or immovable property attached under this Act, shall cause to be affixed to the outer door of the defaulter's house a list of the property to be sold, with a notice specifying the place where, and the day and hour at which the property will be sold, and shall cause proclamation of the intended sale to be made in the manner usual in the District in such place or places as the Collector may consider necessary to give due publicity to the sale.

CXLVIII. No sale of immovable property shall take place until after the expiration of a period of fifteen days from the date on which the notice may be so affixed.

CXLIX. 1. At the appointed time, the property, moveable or immovable, shall be put up for sale under the order of the Collector in one or more lots, as the Collector or the Officer employed by him in that behalf shall direct, and shall be sold to the highest bidder.

2. When the property shall be sold for more than the amount of the arrear, the overplus, after deducting expenses of process and interest, shall be paid to the defaulter.

CL. When the immovable property of a defaulter is first attached and sold, if the arrears due, with expenses of attachment and sale, and all other just charges, be not fully liquidated by the sale, the Collector may cause the moveable property of the defaulter to be distrained and sold for the recovery of the balance thereof, with interest, and all expenses of the distress and sale.

CLI. 1. If any person assessed to the said Duties shall remove out of the District in which he shall have been assessed, without first paying or discharging all the Duties charged upon him which shall be due and payable, and without leaving in such District sufficient property whence the whole of the said Duties may be raised and levied; or if any person shall reside in any other District than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Collector of the District in which such assessment or charge shall have been made, to certify to the Collector of the District within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear, and unpaid as aforesaid.

2. Such last-mentioned Collector shall thereupon cause the whole of the Duty so remaining in arrear and unpaid as aforesaid to be raised and levied, together with the costs and charges attending, in the same manner as if the said person had been assessed in the District of the said last-mentioned Collector.

CLII. The fees payable upon distrains or attachments under this Act shall be such as are set forth in the Table of Fees in the Schedule hereto annexed, and marked VII.

CLIII. Instead of proceeding by distress and sale, or by attachment and sale, or in case of failure to realise thereby the whole or any part of the Duty assessed and payable under this Act, the Collector of the District may, if he shall think fit, and if any instalment shall remain unpaid for more than fourteen days after the day appointed for the payment thereof file in any Court of competent jurisdiction within the District in which the person liable shall reside, whether established by Royal Charter or not, a certificate that such person has been duly assessed under this Act, specifying the yearly sum in which and the period for which he shall have been so assessed: stating that an instalment of the said Duties so assessed remains unpaid, stating the amount of such instalment, and the time at which it became payable.

CLIV. Such certificate shall have the same effect in regard to the person and property, moveable or immovable, of the said defaulter, as if a final decree or judgment had been obtained by the said Collector on behalf of the Secretary of State in Council against such person for the payment of the said arrears of Duty in a regular suit in the said Court, and it shall be lawful for the Collector to take the same proceedings by execution and process of the said Court as he would have been entitled to take such final decree or judgment.

CLV. All such Duties as shall be duly assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the direction herein mentioned, shall also be recoverable as a debt to, and in the name of the Secretary of State for India in Council, with full costs of suit, and all charges and expenses attending the same.

CLVI. The claim of the Government for all sums payable for the said Duties shall have priority over all other claims upon any immovable property attached, or upon any moveable property distrained under this Act.

CLVII. 1. No goods or chattels belonging to any person at the time any of the Duties to be assessed under this Act shall become in arrear, shall be liable to be taken by virtue of any execution or other process, warrant or authority, or by virtue of any assignment, or on any account or pretence whatever, (except at the suit of the landlord for rent,) unless the person at whose suit the execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods and chattels, pay, or cause to be paid to the proper Officer all arrears of the said Duties which shall be due at the time of seizing such

goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided that the said Duties shall not be claimed under this Section for more than one year.

2. The exception herein before contained as to Landlord's claim shall not extend beyond six months. the landlord's claim to rent shall not extend beyond six months' arrears of any rent due to the said landlord.

CLVIII. When any person chargeable with the Duties hereby made payable as aforesaid shall be under the age of twenty-one years, or when any person so chargeable shall die, in every such case the parents or guardians of such infant, upon default of payment by him, and the representative of the person so dying, shall be, and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with, and if such parents or guardians, or such representatives shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said Duties; and the parent or guardian making payments as aforesaid shall be allowed every sum paid for such infant in his accounts, and all representatives shall be allowed to deduct all such payments out of the assets of the person so dying.

CLIX. If this Act shall not be executed in any District previous to the time appointed for the payment of the first or any subsequent instalment of the said Duties, or within the year of assessment, it shall be lawful for the Commissioners executing this Act, who shall have made or allowed any assessment after the period appointed for any such payment, (which they are hereby declared to be competent to do,) from time to time, when and as the same shall be necessary, to settle and adjust at what time any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable.

PART XIV.

Application of the Duties.

CLX. All monies arising from the Duties hereby imposed (the necessary charges of raising and accounting for the same excepted,) shall be paid into such of the Treasuries of Her Majesty's Government in India as the local Government shall from time to time direct, to an account to be headed Income Tax Account.

CLXI. 1. Separate accounts shall be kept at the said Treasuries of all sums paid in on account of the said 3 per cent. Duty, and of those paid on account of the said 1 per cent Duty.

2. Separate accounts shall also be kept at the said Treasuries.

Separate account also to be kept in respect of 1 per cent Duty.

1st.—Of sums paid in Presidency Towns and Straits Settlements.

2nd.—Of sums paid in Towns in which Act XXI of 1850 is in force.

3rd.—Of all other sums paid in each District.

1st.—Of such sums paid in on account of the said 1 per cent Duty, as shall have been assessed upon persons residing in, or carrying on businesses in, or upon any house or land in any of the Presidency Towns or Stations.

2ndly.—Of such sums paid in on account of the said 1 per cent. Duty as shall have been assessed upon any person residing in, or carrying on business in, or upon any house or land in any Town or Suburb not within the Presidency Towns or Stations aforesaid, wherein Act XXVI of 1850 shall be in force, and Commissioners shall have been appointed under that Act, and,

3rdly.—Of all sums paid in or on account of the said 1 per cent. Duty as shall have been assessed upon any other person, or any other houses or lands in each District.

CLXII. The said sums paid into the said Treasuries, on account of the said 3 per cent. Duty, shall be transferred, from time to time, for the service of the Government of India, in such manner, at such times, and under such authority, rules and regulations as are, or may be appointed or made, with regard to any other monies arising from Duties payable to the said Government, or as the Governor-General of India in Council shall, from time to time, direct or appoint.

CLXIII. Of the said sums so paid into the Treasury to the said Income Tax Account, the net sums paid in on account of the said one per cent. Duty by persons whose incomes shall exceed Co's Rupees 500 in the year, shall, after deducting all charges and expenses relating thereto, be paid over and accounted for in the manner and according to the following Rules:—

1st.—When the said sums shall have been assessed upon persons residing or carrying on trade in, or upon lands or houses in any of the Presidency Towns or Stations aforesaid, in which any Municipal Commissioners shall have been appointed, and shall be acting under Act XIV of 1856, the same shall be paid and accounted for to the said Municipal Commissioners, to a separate account to be kept by the said Commissioners, and to be headed Income Tax Account.

2nd.—When the said sums shall have been assessed upon persons residing, or carrying on trade in, or upon lands or houses in any Town or Suburb, not within any of the said Presidency Towns, wherein Act XXVI of 1850, or any Act by which the same may be amended, or which may be substituted for the same, shall be in force, and wherein Commissioners shall have been ap-

pointed, and shall be acting under the said Act, the same shall be paid over and accounted for to the said Commissioners to a separate account to be headed Income Tax Account.

3rd.—When the said sums shall have been assessed upon any other persons, or any other houses or lands than those mentioned in the 2nd and 3rd Clauses of this Section, the same shall be paid over and accounted for to such Commissioners as the local Government shall, from time to time, appoint for the District in which the said sum shall have been assessed and received, to be called "Commissioners for local purposes" to an account to be headed Income Tax Account.

CLXIV. 1. In each and every District in India, not being within any of the Presidency Towns or the Settlement aforesaid, the several local Governments shall appoint such and so many persons, not less than (three) in number, as it shall deem expedient to be Commissioners for local purposes under this Act, within the said several Districts respectively, of whom at least (one) shall be a person not in the service of or holding any office under the Government.

2. Provided that, if it shall appear to the local Government that no person, competent to exercise the duties of Commissioners, can be found within the District, or if any person being so appointed as aforesaid shall decline or neglect to take upon him the execution of the said office, and in the judgment of the local Government it be deemed expedient to appoint a person in the service of Government in the place of such person, it shall be lawful for the said local Government, subject to such approval as aforesaid, to appoint a person in the service of the Government to be one of the said Commissioners in lieu of the person so declining or neglecting.

CLXV. 1. It shall be lawful for the local Government, if it shall think fit, with the sanction of the Governor-General of India in Council, to direct that any District, not being within any of the said Presidency Towns or the said Settlements, shall be divided, for the purposes in the 14th Part of this Act mentioned, into two or more Divisions: and to appoint "Commissioners for Local Purposes" for and in each of such Divisions respectively.

2. Such Commissioners, when so appointed shall have all and every the powers and authorities within the Division for which they shall have been appointed, as the said Commissioners for local purposes appointed for any District shall have.

CLXVI. In case of any such division of any District for the purposes last aforesaid, separate accounts shall be kept at the Treasury into which the Duties levied in, and on account of such District shall be paid as aforesaid, of all such sums paid in on account of the said 1 per cent. Duty as shall have been assessed upon or received from any person residing or carrying on business on any

lands or houses in each of the Divisions of such District.

CLXVII. In such case such sums only as have been assessed upon and received from the persons on the lands and houses within each of the said Divisions of the District, shall be paid and accounted for to the Commissioners for local purposes appointed for such Division.

CLXVIII. The Commissioners for local purposes shall be, from time to time, appointed and shall be removeable, and vacancies in their number shall be filled up, in the manner provided in Section IX. of this Act in regard to Commissioners for general purposes.

CLXIX. The Commissioners for local purposes so appointed as aforesaid, shall not exercise any of the powers hereby conferred on them within, or in respect of, any Town or Suburb in which Act No. XXV of 1856 or Act No. XXVI of 1850 shall be in force and in which Commissioners shall have been appointed and shall be acting under either of the said Acts.

CLXX. 1. The said Municipal Commissioners, the said Commissioners under Act XXVI of 1850, and the said Commissioners for local purposes respectively, shall apply the several sums of money paid to them as aforesaid under this Act in and upon the construction of such new public works and improvements in and of the said several Presidency Towns and Stations, the said Towns and Suburbs, and the said Districts or Divisions respectively, for which they shall have been appointed as aforesaid, as the local Government shall, from time to time, approve or direct.

2. The said Commissioners shall account for the application and expenditure of the said sums in and upon such new works and improvements, in such manner and at such times as the said local Government shall appoint and direct, by any rules and orders made and passed by such Government with the sanction of the Governor-General in Council, and published in the *Gazette* of the Presidency, Lieutenant-Governorship, Province, or Station, in or nearest to which the District or place, for which such Commissioners shall have been appointed and shall be acting, shall be situated.

PART XV. Penalties.

CLXXI. If any person shall act as a Commissioner in relation to Schedule II (except in administering the oath prescribed in Section) or shall act as a Clerk to Commissioners, or as an Assessor, or as an Officer of Receipt in relation to the Duties in Schedule II, before he shall have

Penalty for Commissioners and Officers acting before taking oath.

taken the oath hereby required to be taken by him, he shall forfeit a sum not exceeding Rupees 500.

CLXXII. If any Commissioner, or any member of any punchayet appointed under this Act, or any person appointed to make any assessment under this Act, or if any Collector or Assessor under this

Act, shall knowingly or wilfully, through corruption, partiality, or favor, over-rate or under-rate, or omit to charge any person chargeable under this Act, or charge any person not chargeable under this Act, or shall be guilty of any corrupt, vexatious, or fraudulent practices, or of any extortion, or attempt to extort any money or valuable things in the execution of his office, or shall conduct himself with partiality or unfairness therein, such Commissioner, member of punchayet, or person so appointed to assess as aforesaid, and such Collector or Assessor shall be deemed guilty of a misdemeanor, and shall, for every such offence, be liable to imprisonment, with or without hard labor, for a period not exceeding one year, and to forfeit a sum not exceeding Rupees 1,000.

CLXXIII. Every Assessor or Assistant Assessor who shall wilfully, or without reasonable cause, neglect to appear before the Collectors or Commissioners of the District on any occasion on which he ought to appear under

any of the provisions of this Act, or refuse to make such oath as herein in that behalf prescribed, or who shall, without reasonable cause, omit or neglect to return to the Collector the name of any person whose name ought to be included in any such list, as by this Act is required, shall forfeit for any such omission or neglect any sum not exceeding Rupees 200.

CLXXIV. If any Clerk to the Commissioners appointed under this Act shall wilfully delay or obstruct the execution of this Act, or shall wilfully misconduct or negligently conduct himself in the execution of this Act, he shall forfeit the sum of Rupees 200.

CLXXV. If any officer or person employed to receive or collect any Duties under this Act: 1st.—Shall fraudulently collect or attempt to collect any money on account of Duties under this Act from any person not charged therewith; or

2ndly.—Shall fraudulently receive or collect, or attempt to receive or collect, from any person or persons more money than is actually charged against such person upon his assessment; or

3rdly.—Shall receive or collect any money whatsoever under color of this Act, and not pay over and account for the whole of such money; or

4thly.—Shall fraudulently alter any duplicate or warrant, or any memorandum or document mentioned in this Act, after the same has been delivered to him as aforesaid; or

5thly.—If any such officer or any person employed or authorised to serve any notice, or to make any distress, attachment, or sale under this Act, shall extort or obtain, or attempt to extort or obtain, any sum of money or valuable thing other than such money as he shall have been authorised to receive or collect under this Act, from any person whatever, under color of his employment or authority, or as a bribe for forbearing to exercise any employment or authority under this Act, such

officer or person shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment, with or without hard labor, for a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding Rupees 1,000, and shall also forfeit and refund or pay to the party aggrieved, if he shall have received any sum of money or valuable thing, double the amount, or double the value of the thing improperly received, or of the money received and not duly paid over as aforesaid, or in default, and until such refund or payment be made, shall be liable to further imprisonment, with or without hard labor, for a period not exceeding six months.

CLXXVI. If any person, not being employed or authorised to serve any notice required to be given under this Act, or to receive or collect any money under this Act, shall falsely pretend that he is employed or authorised to

serve any notice, or to receive or collect any money under this Act, and shall, by such false pretence, obtain, or attempt to obtain, any money or valuable thing whatsoever from any person whatsoever, the person so offending shall be deemed guilty of a misdemeanor, and shall be liable to the punishment and penalties in the last preceding Section mentioned.

CLXXVII. Any person employed or pretending to be employed to make any distress under this Act, who shall knowingly enter the apartments of any Hindoo or Mahomedan woman, which, by the usage of the country, are deemed private, or shall force open the outer door of a dwelling-house, contrary to the provisions of the 13th Part of this Act, shall be liable to be imprisoned for any period not exceeding three months.

CLXXVIII. If any person shall forcibly or clandestinely take away any moveable property duly distrained under this Act, while subject to such distress, such person shall, on conviction, be liable to be imprisoned for a period not exceeding three months, or until he sooner restores the property, or makes good the value of it to the Distraining Officer, and shall also be liable to a fine not exceeding the value of such property.

CLXXIX. All complaints for any of the offences specified in any of the four last preceding Sections may be heard by any Magistrate, either of the District where the offence shall have been committed, or of the District where the offender shall be apprehended, or when such offence shall have been committed in any of the said Presidency Towns or Stations, or by any European British subject, by any Justice of the Peace of the place where the said offence shall have been committed, or of the place where the offender shall be apprehended.

CLXXX. If any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully aid or assist in forging, counterfeiting, or altering any certificate of the Commissioners for general purposes, or of any other Commissioners, or of any Collector acting in the execution of this Act, or any certificate or receipt which any Officer is, by this Act,

authorised to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or receipt as aforesaid, with intent to defraud Her Majesty, or the Secretary of State in Council, or the Government, or any person whomsoever, every person so offending and being lawfully convicted thereof shall be adjudged guilty of felony, and shall be liable, if a European or American, to be sentenced to penal servitude for any period not less than five, or exceeding ten years, or to imprisonment, with or without hard labor, for any term not exceeding two years, and, if not a European or American, to be sentenced to transportation for any period not less than seven or exceeding fourteen years, or to imprisonment with or without hard labor for any term not exceeding seven years.

CLXXXI. If any person, upon any examination on oath, or affirmation, or in any affidavit, deposition, or affirmation authorised by this Act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as, by the law in force for the time being, persons convicted of wilful and corrupt perjury are subject and liable to.

CLXXXII. Any charge to be preferred under the last preceding Section for any of the offences therein mentioned, in regard to any affidavit, deposition, or affirmation, shall and may be laid, tried, and determined in the place where such affidavit, deposition, or affirmation shall be exhibited to the Commissioners in pursuance of this Act.

CLXXXIII. 1. If any person shall knowingly and wilfully make or deliver any false or fraudulent account, statement, or declaration of or concerning any profits or income chargeable under this Act, or of the yearly rent or value of any lands or houses or hereditaments, or of any matters or things affecting such rent or value, such person so offending shall, for every such offence, forfeit a sum not exceeding Rupees 500, besides the increased Duties hereby made payable upon the increased assessment of such person.

2. And every person who shall knowingly and wilfully aid, abet, or assist, or incite or induce any other person to make or deliver any such false or fraudulent account, statement, or declaration as aforesaid, shall, for every such offence, forfeit the sum of Rupees 500.

CLXXXIV. If any person shall make any false claim for any abatement under the first Schedule of this Act, or shall be guilty of any fraud or misrepresentation in making such claim, or in obtaining or endeavouring to obtain any such abatement, or shall untruly declare the amount or value of any loss under the Rules relating to Schedule I, or the amount or value of any abatement made or agreed to be made in the rent of the lands in his occupation on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit a sum not exceeding Rupees 500, and treble the amount

of Duties charged on him in respect of the said lands or houses; and if the occupier of any such lands or houses, or any other person whatever, shall aid, abet, or assist any person charged to the said Duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands, or house, or the amount of such loss, with intent fraudulently to obtain for the person so charged any abatement as aforesaid, every such person shall forfeit a sum not exceeding Rupees 500.

CLXXXV. If any person shall make any false claim to any abatement under the second, third, or fourth Schedule of the Act, or to any exemption or deduction under the 11th Part of this Act, or shall be guilty of any fraud or contrivance in making any claim under any of the said Schedules, or under the said 11th Part of this Act, or in obtaining any abatement, or any exemption or deduction, or any certificate as aforesaid, under any of the said Schedules, or the said 11th Part, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged, or have been entitled, under the authority of this Act, to charge against any other person or which he may have deducted or retained, or have been or be entitled as aforesaid, to deduct or retain for or of any payment to which such person claiming exemption as aforesaid may be or become liable; or if any such person shall fraudulently make a second claim for the same cause, every such person so offending shall forfeit a sum not exceeding Rupees 500, and treble the Duty chargeable in respect of all the sources of his income, as if such claim had not been made or allowed; and if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting, shall forfeit a sum not exceeding Rupees 500.

CLXXXVI. Any person who shall be guilty of any offence mentioned in the 16th Rule of the 8th Part of this Act, in regard to the composition therein mentioned, shall forfeit a sum not exceeding Rupees 500.

CLXXXVII. If any person, being duly summoned to appear before the said Commissioners as aforesaid, for any of the purposes mentioned in the 4th Part of this Act, shall refuse or neglect to appear before the said Commissioners at the time and place to be appointed for that purpose, or if any such person, being summoned shall appear before the said Commissioners, but shall refuse to be sworn or to subscribe such oath as aforesaid, or having taken and subscribed the same, shall refuse to answer any lawful question touching the matters depending before the said Commissioners, every person so offending shall forfeit any sum not exceeding Rupees 200.

CLXXXVIII. 1. If any person who ought by this Act to deliver any list, declaration, or statement, shall refuse or neglect so to do within the time limited in any notice, whether particular or general, given under this Act, or shall under any pretence wilfully delay the delivery thereof.

2. Or if any person, required by any Commissioners under this Act to make out and deliver any Schedule, or to appear before the said Commissioners, or to verify any list, declaration, or statement by him delivered, shall refuse or neglect to make out or deliver such Schedule, or to appear before the said Commissioners, or to verify upon oath before them any statement or Schedule by him delivered, within the time limited by such Commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding Rupees 200, (besides any double Duty with which he may be charged under Part IV of this Act,) but nevertheless subject to such stay of proceedings in the case of the delivery of a subsequent statement or Schedule to the satisfaction of the said Commissioners as in the 62nd Section of this Act provided.

3. Provided, always, that no person who shall not have been served with a particular notice as aforesaid, shall be liable to the penalties before mentioned, or either of them, for not delivering any statement, list, or declaration required by any general notice as aforesaid, if it shall appear to the Commissioner for executing that Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the Duties hereby granted.

CLXXXIX. If any person shall wilfully obstruct any Assessor or Assessors or Receiving or Collecting Officer, or any Officer duly authorised in the execution of this Act, in the due execution of his said office or duty respectively, such person shall, for every such offence, forfeit a sum not exceeding Rupees 500.

CXC. 1. If any person, who ought to be charged with any Duties under this Act, shall, by fraudulently changing his place of residence, or by fraudulently converting his property or any part thereof or by fraudulently conveying or assigning, or pretending to convey or assign the same, or by fraudulently altering any security with relation to such property, or by fraudulently rendering the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same, or by any falsehood, wilful neglect, fraud, or contrivance whatsoever used or practised, avoid or attempt to avoid being charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the Commissioners for General Purposes acting for the District wherein such person shall be chargeable, be charged and assessed in treble the amount of the charge which ought to have been made on such person if no such charge shall have been made.

2. And if any such charge shall have been made, which shall be less than the charge which ought to have been made on such person, such person shall be assessed and charged over and above such former charge in treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment.

CXCI. If any person being assessed to the said Duties shall remove out of the District where he shall have been assessed to the said Duties without first paying or discharging all the said Duties charged upon him which shall then be due and payable, and without leaving in such District sufficient property wherein the said Duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said Duties so left unpaid as aforesaid,) a sum not exceeding Rupees 200.

Mode of enforcing Penalties.

CXCII. 1. Any person, whether a European British subject or not, who shall be guilty of any offence, for which, according to the provisions of this Act, he shall be liable to a forfeiture or fine only, shall be punishable for such offence by any Justice of the Peace for any of the Presidency Towns or of the said Stations, or by any Magistrate or person lawfully exercising the powers of a Magistrate, whether the offence shall have been committed within the local limits of the jurisdiction of such Officer or not.

2. Any person hereby made punishable by a Justice of the Peace shall be punishable upon summary conviction.

CXCIII. No conviction, order, or judgment of any Justice of the Peace shall be quashed for error of form or only—form of Conviction, &c. procedure, but only on the merits; and it shall not be necessary to state on the face of the conviction, order, or judgment, the evidence on which it proceeds, but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*, and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order or judgment shall be aided by what so appears in such depositions.

CXCIV. A Magistrate may refer for trial and decision any charge of an offence hereby made punishable by fine only, to any of his Assistants, or to any Deputy Magistrate lawfully appointed to exercise the powers of a Covenanted Assistant, and in such case every such Assistant or Deputy Magistrate may exercise all the powers vested in a Magistrate, subject to all the rules applicable to criminal cases deputed to such Assistants or Deputy Magistrates acting judicially.

CXCV. 1. The Local Government may give general authority to any such Assistant or Deputy Magistrate to exercise, without reference by a Magistrate, any of the powers which they are hereby rendered competent to exercise upon reference by a Magistrate, subject to appeal to the Magistrate from any conviction by such Assistant or Deputy Magistrate within one month from the date of conviction.

2. Provided that a Magistrate may at any time call from any of his Assistants, or from any De-

puty Magistrate subordinate to him, any case pending before such Assistant or Deputy Magistrate.

CXCVI. 1. All forfeitures or penalties imposed under the authority of this Act for offences punishable by any Justice of the Peace, Magistrate, or person lawfully exercising the powers of a Magistrate, or Deputy Magistrate, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender, by warrant under the hand of any of the above named Officers.

2. In case any such forfeitures or penalties shall not be forthwith paid, any such Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

3. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such fine, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such Officer, by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such fine or sum of money could be levied if a warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender to prison, there to be imprisoned only, or to be imprisoned and kept to hard labor, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of fine shall not exceed Rupees 50, and for any term not exceeding four calendar months when the amount shall not exceed Rupees 100, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

CXCVII. 1. All forfeitures or penalties not exceeding Rupees 200, imposed by this Act, exclusive of any increased Duties chargeable under this Act, may be recovered before two or more Commissioners for General

Purposes, in and for the District wherein the said offence shall have been committed, or the offender shall have been assessed; and also such of the penalties exceeding Rupees 200 as consist of any increased Duties, or of any sums which are hereby directed to be added to the assessment of the Duties, shall be so recoverable.

2. Such Commissioners shall take cognizance of such offence upon information or complaint in writing made to them, and upon a summons to the party accused to appear before the said Commissioners at such time and place as they shall fix or without such summons, in case the party shall have been charged before the said Commissioners upon any appeal, objection, or surcharge as aforesaid, with increased Duties in respect of the matter complained of, and shall have appeared upon such appeal, objection, or surcharge before the said Commissioners.

3. Such Commissioners shall examine into the matter of fact and proceed to hear and determine the same in a summary way, and upon proof made thereof, either by voluntary confession of the

party accused, or by the oath or solemn affirmation of one or more credible witness or witnesses or otherwise, as the case may require, to give judgment for the penalty, or if the said Commissioners shall think proper to mitigate the same for such part of the penalty as they shall direct.

4. In such case the said Commissioners shall assess the same upon the party, and charge the same in the assessment to which the penalty adjudged shall particularly relate, and in addition to the Duties in case the party shall be charged therewith.

5. The forfeitures or penalties so adjudged shall be levied in like manner as the said Duties.

6. The informer shall, in all such cases, upon the Commissioners certifying that he has conducted himself properly in regard to such information, be entitled to receive one moiety of the amount of such penalties, or such shares when more than one informer are concerned, as the Commissioners for executing this Act shall certify they are respectively entitled unto.

7. The adjudication of the Commissioners shall be final and conclusive to all intents and purposes, without power of appealing from the same, and the proceedings of the Commissioners shall not be removeable by any process whatever into any Court of Law or Equity, or be subject to revision.

CXCVIII. In all cases where any pecuniary penalty or forfeiture, other than such increased Duties as aforesaid, shall be recovered otherwise than under the last preceding Section, it shall be lawful for the Chief Revenue Authority of the Division to cause such reward as they shall think fit not exceeding one moiety of such penalty, or forfeiture so recovered, after deducting all charges and expenses incurred in recovering the same, to be paid thereout to or amongst any person or persons who shall appear to them entitled thereto as informer or informers, in respect of such penalties or forfeitures so recovered.

CXCIX. In any proceeding, for the recovery of any such Duties or penalties respectively granted or imposed by this Act, such Duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expenses attending the same.

CC. Whenever by this Act any increased rate of Duty is imposed as a penalty, or as part of, or in addition to, any penalty, such increased rate of Duty may be added to the assessment, and be collected and levied in like manner as any Duties included in such assessment may be collected and levied.

CCI. All penalties, forfeitures and fines levied under this Act, after deducting any portion thereof hereby authorised to be paid as aforesaid, shall be paid to the account to be headed Income Tax Account, in the Section of this Act mentioned, and shall be held available for the purposes of this Act.

PART XVI.

Miscellaneous.

CCII. Every provision in this Act contained and applied to the Duties in any particular Schedule, which shall also be applicable to the Duties in any other Schedule, and not repugnant to the provisions for ascertaining or charging the Duties in such other Schedule, shall, in ascertaining and charging the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed.

CCIII. The Forms and Rules and Direction contained in the Schedule marked VIII shall, in making returns of the amount of annual value or profits on which any Duty is chargeable under this Act, so far as the same are respectively applicable to the case of each person or company chargeable under this Act on behalf of himself, and also of others for whom he may act in any of the characters described in this Act, be observed by such person or company, or by his or its agents or officers in the cases where such agents or officers are authorised to make such returns.

CCIV. 1. It shall be lawful for the Governor-General of India in Council, from time to time, to approve of and issue forms of any notices, or of any lists, statements, or declarations; or of any Schedules or returns, or of any oaths or affirmations to be delivered, made, returned, or taken respectively; or of any proceedings to be taken or had under the authority of this Act; and to vary or alter the same from time to time.

2. Such forms shall be published at least three times in the *Government Gazette* of the several Presidency Towns aforesaid, and of all places in India at which any *Government Gazette* shall be published.

3. When they shall have been so published, and until they shall be altered, varied, or annulled by any subsequent order of the Government, the said forms shall be observed by all persons required by this Act to do the matters referred to in such forms, and all notices given, and all lists, statements, or declarations made, and all Schedules or returns returned or filed, and all oaths or affirmations taken or made, and all proceedings had according to such forms respectively, shall, if otherwise valid, be deemed valid and effectual.

CCV. It shall be lawful for the Governor-General of India in Council, from time to time, to allow from rent of the Duties collected under this Act any salaries or any remuneration, whether by way of fixed fees or of percentage on sums realised or otherwise, to any officer or person who shall be appointed under this Act for the performance of any of the Duties prescribed by this Act.

CCVI. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such meanings:—

1. Words importing the singular number shall include the plural number, and words im-

porting the plural number shall include the singular number; words importing the masculine gender shall include females.

2. The word "India" shall mean the Territories which, at the time of the passing of an Act of the Imperial Parliament, called an Act for the better government of India in the 22nd year of Her Majesty's Reign, (21 and 22 Victoria, Chap. 106,) were in the possession or under the Government of the East India Company, and which, under and by virtue of that Act, have been and are vested in Her Majesty.

3. The expression "Governor-General in Council" shall include the President of the Council of the Governor-General of India in Council.

4. The words "Local Government" shall mean the persons immediately administering the Executive Government in each Presidency, Lieutenant-Governorship, or Province in India.

5. The expression "Lieutenant-Governorship" shall mean any part of India for the time being under the government or administration of any Lieutenant-Governor appointed under, or by virtue of any Act of the Imperial Parliament relating to India.

6. The word "Division" shall mean any Division of, or for the purposes of, Revenue.

7. The expression "Chief Revenue Authority" shall mean the person or Board exercising the chief authority for the time being in matters of revenue alone in any Presidency, Lieutenant-Governorship, or Province; though subject to the order of the Local Government—and shall not include the Local Government. When in any Presidency, Lieutenant-Governorship or Province, there shall be no person exercising such Chief Revenue Authority throughout such Province, other than the person administering the executive Government, the expression shall mean the person or Board exercising chief authority in matters of revenue in any Division of such Presidency, Lieutenant-Governorship, or Province.

8. The word "Collector" shall include any Officer exercising, by authority of Government, the duties of a Collector of Revenue, by whatever name his office may be designated.

9. The word "Magistrate" shall include an Assistant Magistrate, or any person duly invested with the powers of a Magistrate. It shall not include Justice of the Peace.

10. The expression "Justice of the Peace" when applied to any of the Presidency Towns, or any of the Stations of the Settlements of Prince of Wales' Island, Singapore and Malacca, shall include a Magistrate of Police appointed under Act XIII of 1856.

11. The word "Land" shall include and extend to all immoveable property, and all hereditaments and tenements whatsoever, whether corporeal or incorporeal, of the nature of immoveable property, except houses, and all estates or interests therein, whether freehold or chattel, or held by lease, or howsoever otherwise, and whether partial or derivative or otherwise, and whether divided or undivided shares.

12. The word "House" shall include and extend to all messuages and buildings used for the purpose of habitation; and all warehouses, factories, and shops, and to all out-houses, offices, godowns, and buildings attached to, or used with, or for the purposes of such messuages, buildings, warehouses, factories, or shops.

13. The word "Rack-rent" shall mean the full rent or value at which lands or houses are worth to be left for the year.

14. The word "Owner," as applied to land or houses, shall include any person beneficially entitled in possession to an absolute estate, or to any lesser estate, whether freehold or chattel, or partial or derivative, or otherwise, at law or in equity; or any person entitled to any such estate in trust for another person.

15. The word "Holder," as applied to land or houses, shall include any person in possession or in the receipt of the rents and profits of land or houses under any claim to be entitled to any estate, whether freehold or chattel, partial or derivative, or otherwise, at law or in equity: and whether on his account or on account of any other person.

16. The word "Person" shall include any Corporation.

17. The word "Representatives" shall extend to any person who is a legal representative of a person deceased, and shall include, in the case of a deceased person, subject to the Law of England, the heirs or devisees of such a person, in regard to real estate, and the executors or administration of such person in regard to personal estate; and in the case of a deceased Mahomedan or Hindoo, the heirs and persons legally entitled to succeed to the property of such person.

It shall also include the successors of a Corporation.

18. The word "Company" shall extend to any Society, Association, Fraternity, or Partnership of any kind whatever, of or carried on by more than six persons.

19. The word "Trade" shall include any manufacture, and any business, adventure, or concern in the nature of a trade.

20. The word "Profession" shall extend to any employment, vocation, or calling, other than a trade.

21. The word "Profits" shall include gains of every kind.

22. The word "Lunatic" shall include every person of unsound mind, and every person being an idiot.

23. The word "Oath" shall include an affirmation in the case of any person entitled by law to make any affirmation in lieu of any oath on affidavit.

CCVII. This Act shall commence and take effect on the 1st day of May 1860, and together with the Duties therein contained, shall continue in force until the 1st day of May 1865, and no longer.

Provided, always, that this Act and the said Duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed; nor with respect to any of the said Duties which shall have been assessed and shall then remain unpaid; nor with respect to any penalty before then incurred; nor with respect to any deduction of the said Duties, or any portion thereof, authorised by Law, to be made out of any rent, interest, or other annual payment which shall become due or payable before the said last-mentioned day; nor with respect to any penalty for refusing to allow any such deduction, although such refusal may be after the said last-mentioned day; nor shall the said Duties cease in any case where the assessments

for the preceding year shall not have been completed before the said 1st of May 1865.

But all the powers and provisions of this Act shall continue in force, for making and completing all such assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all arrears of such Duties, and also for re-assessing the same in default of payment in the manner herein directed, and for making and allowing such deduction as aforesaid, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred.

Form of Contract of Composition.

Whereas an assessment of the Duties on profits and gains, chargeable under Schedules I and II, (or Schedule II,) as the case may be, of Act No. of 1860, hath been duly made by two of the Commissioners for () purposes, acting in the execution of the said Act, upon A B of in the sum of for the year ending on the day of 186 , and the said A B is desirous of compounding for the said Duties, as allowed by the said Act, for the term hereinafter mentioned;

We, the undersigned, two of the Commissioners for purposes, acting in the execution of the said Act, have, by virtue and in pursuance of the power and authority thereby given to us in this behalf, contracted and agreed with the said A B for a composition for the said Duties chargeable, or which may become chargeable upon him under the said Schedules I and II (or Schedule II,) during the term of , to be computed from the

day of and the following are the terms of such composition, that is to say—

The said A B, his heirs, executors, or administrators shall will and truly pay to for the purpose of Act of 1860, in each and every year of the said term the sum of , being the amount of the said assessment, together with an addition thereto, at and after the rate of for every of the sum assessed as aforesaid, by four equal quarterly instalments, viz.:—First instalment, on or before the day of , Second instalment, on or before the day of , Third instalment, on or before the day of , Fourth instalment, on or before the day of

in each and every year of the term aforesaid. Provided always, that the instalments, now due and payable according to the tenor of this contract, shall be paid, together with the instalment, on or before the day of now next ensuing.

Dated this day of (Signed)

Witness

Commissioners.

SCHEDULE V.

Form of an Oath or Affirmation to be taken by the Commissioners for the General Purposes of this Act; by the Commissioners for Special Purposes; by the Collector, and by the Members of a Panchayet or other persons appointed under the 11th Part of this Act to make assessments; acting in the execution of this Act, in respect of the Duties contained in Schedule II.

I, A B, do swear solemnly (or affirm, as the case may be,) as follows:—

1. I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me as a Commissioner, &c., as the case may be, by Act No.

Oath for Commissioners, &c., in respect of Duties in Schedule II.

1860, for imposing Duties on profits arising from property, profession, and trades.

2. I will exercise the powers entrusted to me by the said Act in such manner only as shall appear to me necessary for the due execution of the same, and I will judge and determine upon all matters and things which shall be brought before me under the said Act without favor, affection, or malice.

3. I will not disclose any particular contained in any Schedule or Statement delivered with respect to any Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, or any evidence or answers given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said Act, excepting in such cases and to such persons only who shall be sworn to the due execution of this Act, and where it shall be necessary to disclose the same for the purpose of the said Act, or to the Chief Revenue Authority of (*name the Presidency, Lieutenant-Governorship, or Province within which the Commissioners or persons taking the oath have been appointed to act*) to or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

II. Form of Oath or Affirmation to be taken by an Assessor as aforesaid.

I (A B) do swear (or affirm) as follows:—

1. In the execution of Act No. _____ of 1860 for,

I will, in all respects, act and perform the duties of an Assessor diligently, honestly, and without favor, affection, or malice, to the best of my knowledge, belief, and abilities.

2. I will exercise the powers entrusted to me by the said Act in such manner only as shall appear to me to be necessary for the due execution of the same, or as I shall be directed by the Collectors of the District, or by the Chief Revenue Authority of (*name the Presidency, Lieutenant-Governorship, or Province within which the Commissioners or persons taking the oath have been appointed to act*).

3. I will not disclose any particular contained in any Statement or Schedule, with respect to any Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same in pursuance of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or to the Commissioners of Stamps and Taxes, or in order to, or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

III. Form of Oath or Affirmation to be taken by the Collecting Officer for Receipt.

1. I, A B, do swear (or affirm), in the execution of Act _____ of 1860, I will diligently and faithfully execute the office of (*Collecting Officer*) or (*Officer for Receipt*) to the best of my knowledge and ability.

2. I will not disclose any assessment, or the amount of any sum paid, or to be paid, by any individual under the said Act, or the accounts or memoranda of assessment which shall be delivered to me in the execution of the said Act, with respect to any Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purpose of the said Act, or to the Commissioners of Stamps and Taxes, or in order to, or in the course of prosecutions for perjury committed in relation to the said Duties.

IV. Form of Oath or Affirmation to be taken by a Clerk to the Commissioners aforesaid.

I, A B, do swear (or affirm) as follows:—

1. I will diligently and faithfully execute the office of a Clerk to the Commissioners for General Purposes according to Act _____ of 1860, to the best of my knowledge and judgment.

2. I will not disclose any particulars contained in any Statement, Declaration, or Schedule with respect to the Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, or any evidence or answer given by any person who shall be examined, or that make affidavit, deposition, or affirmation respecting the same, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where I shall be directed so to do by the Regulations of the said Act, or any two or more of the Commissioners under whom I act, or of the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, or in order to aid in the course of a prosecution for perjury committed on such examination, affidavit, deposition, or affirmation.

SCHEDULE VI.

Statements and Declarations.

I. By every owner or holder of lands or houses, tenements or hereditaments, throughout India, to be charged under Schedules I and II.

A statement of the rent and annual value, or the annual value and profits, as the case shall require, derived during the preceding years, all lands, houses, tenements, and hereditaments owned or held in every District, distinguishing the proportions in each District, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords, and also such as are chargeable by the rent or annual value, or on the amount of profits, distinguishing the same as follows, *viz*:—

I. Lands, houses and tenements occupied as owner. Lands, houses, and tenements let at rack-rent. Lands and tenements let, but not at rack-rent, with the rent and annual value thereof estimated separately.

The amount of annual revenue paid to the Government in respect of such lands, houses, and tenements.

The amount of any putnee, or other rent or jumma, payable by such owner or holder to any other person.

The amount of each deduction claimed in respect thereof.

II. By every person, Corporation, or Company, carrying on any concern hereinafter mentioned, or their agents or officers, the amount of profits in the preceding year—

(1). Quarries of stone, or limestone, and other quarries.

(2). From iron works, salt springs or works, water-works, streams of water, canals, inland navigation, docks, drains, fisheries or fishings, rights of markets and fairs, forest rights, tolls, railways and other ways, bridges and ferries, and all rights appertaining to the land, or the ownership thereof, and not herein particularly specified.

(3). From mines of coal, tin, lead, copper, iron, and other mines.

III. By every person who shall receive any fine, bonus, or premium paid in commutation of a lease or agreement for a lease of lands, houses, or tenements—

The amount of such fines in the preceding year.

IV. By every person entitled to profits arising from lands, houses, tenements and hereditaments, not before expressly stated, and profits to be charged under Schedule I—

The amount realised during the preceding year.

The amount on a fair average, to be allowed by the respective Commissioners.

V. By or for every person carrying on any trade, manufacture, adventure, or concern, in the nature of trade, to be charged under Schedule II.

The amount of the balance of the profits thereof for the preceding year.

VI. By every person exercising any profession, employment, or vocation to be charged under Schedule II—

The amount of the balance of the profits, gains and emoluments thereof within the preceding year.

VII. By every person entitled to profits of an uncertain value, not before stated, to be charged under Schedule II—

The full amount of the profits or gains arising therefrom within the preceding year.

VIII. By every person receiving in India interest from Securities out of India, to be charged under Schedule II—

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

IX. By every person receiving in India profits from possessions out of India, to be charged under Schedule II—

The full net amount annually received therefrom, either by remittances, or importation of property, or money, or value from property not imported, or on credit or on account in respect of remittances, property or value during the preceding years.

X. By every person entitled to any annual profits, not falling under any of the foregoing Rules, and not charged by any of the other Schedules, to be charged under Schedule II—

The full amount thereof received during the preceding year.

XI. Declarations to be delivered in respect of the Duty to be charged under Schedule IV.

First.—Declaration by the precedent acting partners, or by the agent, if none of the partners are resident in the British Territories in India, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm.

Second.—Declaration by any partners, not being the precedent acting partner, of his being assessed, with the firm, describing the same, and the place where the return of the precedent partner was made.

Third.—Declaration which may be made by each partner desirous of being, and entitled to be, separately assessed, describing the firm and his proportion of the profits.

XII. Statement of profits of any office not chargeable by Commissioners specially appointed in the Department where the office is held—

The amount of the salary, fees, wages, perquisites, and profits of office in the preceding year.

The like statement to be delivered to the Commissioners appointed in the Department, if required.

XIII. General declaration by each person returning a statement of profits under Schedules I, II, or IV. Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the Act relating to the said Duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this Act.

XIV. List and declaration for facilitating the execution of the Act in relation to the Duties chargeable on others—

First.—List containing the name of every lodger or inmate in any dwelling-house with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed.

Second.—List of every person, not being a menial servant, in the service or employ of any master or mistress, whether resident in his or her dwelling-house or not, and the place of residence of those not residing with the master or mistress.

Third.—List to be delivered by every trustee, factor, agent, receiver, guardian, tutor, curator, or committee, of the name and place of residence of the person for whom they act in such character, describing him and the names of them who are joined in trust.

Fourth.—Declaration on whom the Duty is chargeable in respect of such trust.

Fifth.—List containing the proper description of every Corporation, Company, Fraternity, Fellowship, Society, or trust for which any person is answerable as Registers' Office, Secretary, Manager, or Treasurer, and where any person, before described, is answerable for the Duty to be charged in respect of the property or profits of others, such lists as aforesaid shall be delivered, together with required statements of such profits.

XV. Lists, declarations, and statements of discharge, or in order to obtain exemptions—

First.—Declaration of the amount of value, or property, or profits returned, or for which the claimant hath been, or is liable to be assessed.

Second.—Declaration of the amount of rents, interest, annuities, or other annual payments for which the party is liable to allow and deduct the Duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment.

Third.—Declaration of the amount of interest, annuities, or other annual payments to be made out of the property or profits assessed on the claimant, distinguishing each source.

Fourth.—Statement of the amount of income derived according to the three preceding declarations.

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the Duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such Duty.

SCHEDULE VII.

Table of Fees payable on Distraints or Attachments under this Act.

Sum distrained for.				Fee.	
				Rs.	As.
Under	5 Rupees		...	0	8
	5 and under 10	Rupees	..	1	0
	10	"	15	1	8
	15	"	20	2	0
	20	"	25	2	8
	25	"	30	3	0
	30	"	35	3	8
	35	"	40	4	0
	40	"	45	4	8
	45	"	50	5	0
	50	"	60	6	0
	60	"	80	7	8
	80	"	100	9	0
	Above	100	"	10	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case four annas must be paid daily for each man.

M. WYLIE,
Clerk of the Council.

Home Department.

No. 756.

*Notification.**Fort William, the 20th April 1860.*ORDERS BY THE RIGHT HON'BLE THE SECRETARY
OF STATE FOR INDIA.

Mr. H. C. Raikes, of the Civil Service, has been permitted to return to duty.

The under-mentioned Civil and Uncovenanted Servants have obtained extensions of leave on Medical Certificate, for the periods specified opposite to their names, *viz.*

Sir J. T. Metcalfe, Bart.	... 6 months.
Mr. S. F. Davies	... 6 months.
" C. J. Daniell	... 3 months.
" F. A. Vincent, Deputy Magistrate, Uncovenanted	... 6 months.

Mr. W. R. Best, of the Civil Service, has been permitted to retire from the Service on account of ill health.

No. 757.

The Hon'ble the President in Council is pleased to permit Mr. T. J. C. Plowden to resign the Civil Service from the 1st proximo.

W. GREY,

*Secy. to the Govt. of India.***Foreign Department.**

No. 1089.

Fort William, the 20th April 1860.

The privilege leave for one month granted by the Chief Commissioner of Oudh to Dr. E. Bonavia, from the date on which he may avail himself of it, is confirmed.

No. 1090.

Captain F. A. V. Thurburn, Deputy Commissioner in Oudh, has obtained privilege leave for two months, from the 1st June next, or from the date on which he may avail himself of it.

No. 1091.

Mr. E. C. Bayley assumed charge of the Office of Judicial Commissioner of Oudh on the 12th instant.

No. 1092.

The Reverend Mr. Symonds, Chaplain of Gondah in Oudh, has obtained privilege leave for three months, from the date on which he may avail himself of it. General Order dated 3rd instant, No. 945, is accordingly cancelled.

No. 1093.

Mr. Arthur Foy, Assistant Revenue Surveyor attached to the Oudh Revenue Survey, reported his return to India by the Steamer *Colombo* on the 2nd instant.

W. GREY,

*Offg. Secy. to the Govt. of India.***Military Department.***Fort William, the 19th April 1860.*

No. 418 of 1860.—The following Notifications, from the Foreign Department, are published in General Orders :—

No. 1244, *Camp Khurrur, the 7th April 1860.*—

Notifications.—The Governor General is pleased to grant to Major S. C. Macpherson, Political Agent at Gwalior, leave of absence to the Presidency, preparatory to applying for leave to Europe on Medical Certificate.

No. 1252.—Lieutenant C. A. DeKantzow, of the 48th Native Infantry, to be Second in Command of the 3rd Corps of Mayne's Horse.

No. 419 of 1860.—The following Notifications, from the Public Works Department, are published in General Orders :—

No. 40, *Head Quarters, Camp Roopur, the 5th April 1860.*—*Notification.*—Major A. G. Goodwyn, of Engineers, to be Under-Secretary to the Government of India in the Public Works Department, from the expiry of his present leave, or from such date as he may join the Office.

Second Captain Raoul de Bourbel, Officiating Under-Secretary in the Public Works Department, to be a Deputy Consulting Engineer in the Railway Department, from the date of Major Goodwyn's relieving him.

No. 41, *Head Quarters, Camp Pinjore, the 9th April 1860.*—*Notification.*—Lieutenant-Colonel A. Cunningham, Chief Engineer, North-Western Provinces, to be also Secretary to the Government of the North-Western Provinces from 1st May next.

Captain C. J. Hodgson, Consulting Engineer to the Government, North-Western Provinces, in the Railway Department, to be *ex-officio* Under-Secretary to the Government of the North-Western Provinces, in the Public Works Department, (Railway Branch), from 1st May next.

No. 420 of 1860.—The following Notification, from the Hon'ble the Lieutenant-Governor of Bengal, is published in General Orders :—

The 14th April 1860.—*Appointment.*—Assistant Surgeon M. H. Lackersteen, M. D., in temporary Medical charge of the Dépôt and Station of Raneegunge, assumed temporary charge of the Civil Jail of that Station on the 21st ultimo.

No. 421 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor North-Western Provinces, are published in General Orders :—

No. 672A.—*The 29th March 1860.*—*Notifications.* Captain A. S. Allen, Officiating Pension Pay-Master at Allahabad, is appointed to officiate as Cantonment Joint Magistrate of Cawnpore, during the absence, on sick leave, of Captain R. R. Harris, or until further orders.

No. 677A.—The services of Assistant Surgeon G. F. Trimnell, Civil Surgeon of Seonee, are, at his own request, replaced at the disposal of the Government of India, Military Department, from the 4th instant, with a view to their being placed at the disposal of the Government of Madras.

No. 515A.—*Camp Nynee Tal, the 27th March 1860.*—Captain C. B. Stuart, Executive Engineer 6th Division Grand Trunk Road, is granted two months' leave of absence, from the 2nd proximo, to enable him to visit the Presidency, preparatory

to his applying for Furlough to Europe, under Medical Certificate.

No. 422 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjab Provinces, are published in General Orders :—

Appointments.—Assistant Surgeon R. Parker, General Department, No. 934, dated 4th April 1860, whose services have been placed at the disposal of this Government, is appointed to the Medical charge of the Civil Station of Dhurmsalla.

Lieutenant G. W. Manson has been appointed Probationary Assistant Engineer in the Punjab, subject to the confirmation of the Supreme Government.

Leave.—The eight weeks' preparatory leave to Dr. D. Smith, Civil Surgeon of Delhi, notified in the *Punjab Gazette* of the 28th December 1859, has been extended to the 7th February 1860.

Notification.—With the concurrence of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to cancel the Order No. 327, dated 21st February 1860, published in the *Punjab Gazette* of the 22nd idem, placing Captains Sandilands and Bayly, Assistant Executive Engineers of the Lahore and Peshawur Road, at the disposal of the Commander-in-Chief.

No. 2 Punjab Light Field Battery.

No. 146, Lahore, 3rd April 1860.—Second Captain M. M. FitzGerald is permitted, at his own request, to resign his appointment as doing duty Officer, and his services are placed at the disposal of His Excellency the Commander-in-Chief.

4th Sikh Infantry.

No. 149, Lahore, 4th April 1860.—Jemadar Surroop Sing is permitted to resign the Service.

No. 150.—The Lahore Division Order, dated 27th March 1860, by Major-General C. A. Windham, C. B., Commanding, placing the services of Assistant Surgeon S. C. Courtney, 3rd European Light Cavalry, at the disposal of His Honor the Lieutenant-Governor of the Punjab, for the purpose of joining the 5th Punjab Cavalry at Bunnoo, is confirmed.

3rd Regiment Punjab Cavalry.

No. 151.—Promotions —

Rank and Names.	To what Rank	From what date.	In whose room.
<i>Resaldar and Woordie Major.</i>			
Sheo Singh ...	Resaldar ...	1st March 1860 ...	Shere Jahan Khan, transferred to Fane's Sikh Horse.
<i>Naib Resaldar.</i>			
Jafir Ally Khan	Woordie Major ...	Ditto ...	Sheo Singh, promoted.
<i>Jemadar.</i>			
Mahomed Selim Khan ...	Naib Resaldar ...	Ditto ...	Jafir Ally Khan, promoted.

3rd Punjab Infantry.

No. 153, Lahore, 5th April 1860.—Jemadar Gundah Sing is dismissed the Service, from the date of receipt of this Order at Regimental Headquarters.

No. 156, Lahore, 7th April 1860.—The following Dera Ismael Khan Station Orders, dated 16th March 1860, by Major L. B. Jones, Commanding, are confirmed :—

Directing Assistant Surgeon W. Delpratt, 3rd Punjab Cavalry, to receive Medical charge of the Jail and Civil Establishments, 6th Police Battalion, Horse and Foot Levies at Dera Ismael Khan, consequent on the departure of Assistant Surgeon R. Rouse, 5th Punjab Cavalry, with his Regiment in course of relief.

Appointing Lieutenant H. S. Jarrett, Acting Adjutant, 3rd Punjab Cavalry, Station Staff Officer at Dera Ismael Khan, in room of Lieutenant W. C. B. Ryan, 5th Punjab Cavalry, proceeding with his Regiment to Bunnoo.

No. 157.—The Dera Ismael Khan Station Order, by Major L. B. Jones, Commanding, dated 21st ultimo, directing Assistant Surgeon R. Rouse, M. D., 5th Punjab Cavalry, to assume Medical charge, 3rd Punjab Cavalry, the Jail and Civil Establishments, 6th Police Battalion and Foot Levies, consequent on the departure of Assistant Surgeon W. Delpratt, M. D., on Sick leave, is confirmed.

No. 158.—Lieutenant G. W. Cockburn, of Her Majesty's 42nd Highlanders, is permitted, at his own request, to resign his appointment in the Guide Corps, and that Officer's services are re-placed at the disposal of His Excellency the Commander-in-Chief.

NOTICE.

The Commissioner for the investigation of claims to Compensation, in the Punjab, for losses occasioned by the Mutiny, having closed his proceedings, notice is hereby given that no more claims will now be received.

When the orders of the Supreme Government are received for the disbursement of money on account of such claims, due notice thereof will be given in the *Punjab Gazette* and the public Newspapers.

Claimants who have addressed the Compensation Commissioner or the Punjab Government, enquiring about their Compensation claims, are requested to consider this notice as a reply.

No. 423 of 1860.—Mr. Andrew Scott, whose appointment as a Cadet of Infantry on this Establishment was announced in Government General Order No. 1316, of the 20th September 1859, having satisfied Government on the points of qualification prescribed by existing regulations is admitted into the Service as a Cadet of Infantry from the 10th instant, and promoted to the Rank of Ensign, leaving the date of his Commission for future adjustment.

No. 424 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant Frederick Arthur Currie Knyvett, of the 24th Regiment Native Infantry, Commandant District Military Police. ...	For fifteen months, under the new Regulations.
Assistant Surgeon William White, F. R. C. S., of the Medical Department, Civil, Rajshahye ...	For fifteen months, under the new Regulations.
Captain and Brevet Major Henry Francis Maxwell Boiragon, of the 1st European Bengal Fusiliers, Commandant Hazara Goorka Battalion ...	For fifteen months, under the new Regulations.
Captain Charles Brown Stuart, of the 4th European Regiment, Executive Engineer, 6th Division Grand Trunk Road ...	For fifteen months, under the new Regulations.
Lieutenant Henry Hamer Stansfeld, of the 6th European Regiment ...	For eighteen months, under the new Regulations.

Fort William, the 20th April 1860.

No. 425 of 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Assistant Surgeon J. Bremner, M. D., of the Medical Department, on leave for eighteen months. Government General Order No. 273, of the 13th March 1860 ...	<i>Cadiz, from Hong-Kong, on 15th Feb. 1860.</i>
Conductor W. Skeaf, of the Ordnance Commissariat Department, on leave for fifteen months. Government General Order No. 223, of the 2nd March 1860 ...	
Assistant Surgeon L. F. Dickson, M. D., attached to the 3rd Sikh Irregular Cavalry, leave for fifteen months. Government General Order No. 273, of the 13th March 1860 ...	<i>Matilda Wattenbach, 26th March 1860.</i>
Captain P. Maxwell, of the 37th Regiment Native Infantry, Deputy Commissioner of Leia, on leave for fifteen months. Government General Order No. 382, of the 10th April 1860 ...	<i>Ottawa, 27th March 1860.</i>
Assistant Surgeon O. Byrne, of the Medical Department, on leave for eighteen months. Government General Order No. 307, of the 20th March 1860 ...	
Surgeon M. Ainger, F. R. C. S., of the Medical Department, on leave for eighteen months. Government General Order No. 310, of the 21st March 1860 ...	<i>City of Madras, 29th March 1860.</i>
Lieutenant R. W. Elton, 74th Regiment Native Infantry, on leave for eighteen months. Government General Order No. 260, of the 8th March 1860 ...	<i>Huntress, 9th April 1860.</i>

Lieutenant Colonel and Brevet Colonel J. D. McPherson, C. B., 6th European Regiment on leave for eighteen months. Government General Order No. 374, of the 5th April 1860 ...
Second Captain and Brevet Major J. G. Medley, of Engineers, Deputy Consulting Engineer to the Punjab Government, Railway Department, Lahore, on Furlough for two years. Government General Order No. 165, of the 14th February 1860 ...
Captain and Brevet Major C. Cookworthy, of the Regiment of Artillery, on leave for two years. Government General Order No. 377, of the 7th April 1860 ...
Captain E. J. Simpson, of the 69th Regiment Native Infantry, Assistant Commissary General, on leave for fifteen months. Government General Order No. 354, of the 30th March 1860 ...
Captain and Brevet Major G. Newbolt, of the 31st Regiment Native Infantry, Auditor of Commissariat Accounts, on leave for fifteen months. Government General Order No. 207, of the 24th February 1860 ...
Second Captain E. Davidson, of the Corps of Engineers, Deputy Consulting Engineer to the Government of India, Railway Department, permitted to proceed to Europe on urgent private affairs, for six months without pay. Government General Order No. 1695, of the 23rd December 1859 ...
Lieutenant H. B. Chalmers, of the 27th Regiment Native Infantry, Assistant Commissary General, on leave for fifteen months. Government General Order No. 372, of the 5th April 1860 ...
Lieutenant R. Chalmers, of the 45th Regiment Native Infantry, 2nd in Command of the Jât Horse, on leave for fifteen months. Government General Order No. 372, of the 5th April 1860 ...
Lieutenant E. G. Clark, 21st Regiment Native Infantry, on Furlough for two years. Government General Order No. 373, of the 5th April 1860 ...
Lieutenant C. M. Longmore, of the 33rd Regiment Native Infantry, on Furlough for two years. Government General Order No. 306, of the 20th March 1860 ...

Simla, 10th April 1860.

Lieutenant R. Stewart, of the 22nd Regiment Native Infantry, Superintendent of Cachar, on Furlough for six months. Government General Order No. 368, of the 4th April 1860

... Senior Surgeon G. G. Brown, M. D., of the Medical Department, Officiating Inspector-General of Hospitals in the Lower Provinces, on leave for fifteen months. Government General Order No. 358, of the 3rd April 1860 ..

Simla, 10th April 1860.

Surgeon H. Cape, of the Medical Department, on Furlough for two years. Government General Order No. 373, of the 5th April 1860 ..

Surgeon A. Webb, M. D., of the Medical Department, Presidency Surgeon and Surgeon of the Lower Orphan School, on leave for fifteen months. Government General Order No. 376, of the 5th April 1860 ...

Simla, 10th April 1860.

No. 426 of 1860.—The following promotions are made:—

CORPS.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
64th N. I. ...	Lieutenant and Brevet Captain John Seymour Duubar ...	Captain	... 6th Apr. 1860...	Capt. D. A. Chase, deceased.
63rd N. I. ...	Lieut. Charles Henry Palliser ...	Captain	... 7th Apr. 1860...	Capt. J. G. Phillips, deceased.

No. 427 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Lieutenant James Spence Ogilvie, of the 48th Regiment Native Infantry, Deputy Assistant Commissary General. } For fifteen months, under the new Regulations.

No. 428 of 1860.—Lieutenant H. G. Delafosse, of the 53rd Native Infantry, is allowed an extension of leave from the 11th to the 13th February 1860, the date on which he reported his return to Bengal from Sick leave to Europe.

No. 429 of 1860.—The following Extracts from the *London Gazette* of the 13th and 16th March 1860 are published in General Orders:—

WAR OFFICE, PALL MALL, 13TH MARCH 1860.

Brevet.

Captain Herbert Mackworth Clogstoun, 19th Madras Native Infantry, to be Major in the Army, dated 13th March 1860.

WAR OFFICE, PALL MALL, 16TH MARCH 1860.

Brevet.

Captain Thomas Rochfort Snow, 4th Bengal European Light Cavalry, to be Major in the Army, dated 19th January 1858.

No. 430 of 1860.—The following promotions are made in the Subordinate Medical Department :—

Rank and Names.	Rank to which promoted.	From what date.	IN WHOSE ROOM.
Hospital Apprentice Thomas Kearney*	Assist. Apothecary ..	3rd Novem-ber 1859...	Assistant Apothecary J. Cameron, promoted.
Hospital Apprentice John Burke*	Assist. Apo- thecary ..	4th Decem-ber 1859...	
Hospital Apprentice Walter Hannah*	Assist. Apo- thecary ..	9th Decem-ber 1859...	Assistant Apothecary J. A. Ward, dismissed.
Hospital Apprentice John FitzPatrick*	Assist. Apo- thecary ..	16th Decem-ber 1859...	Assistant Apothecary P. J. Doyle, dismissed.
Hospital Steward John Hem- ming ..	Apothecary..	24th Dec. 1859 ...	Assistant Apothecary E. Grassby, promoted.
Assistant Apothecary James Farnon ..	Hosp. Stew- ard ...		Apothecary James Joseph O'Brien, deceased.
Hospital Apprentice George Knott*	Assist. Apo- thecary ..		
Assistant Apothecary Henry Lamb ..	Hosp. Stew- ard ..	12th Jan. 1860 ...	Hospital Steward James Fenn, deceased.
Hospital Apprentice John Hawkes ..	Assist. Apo- thecary ..		
Hospital Apprentice William James Rossiter ..	Assist. Apo- thecary ..	3rd Februa- ry 1860 ..	Assistant Apothecary William Cox, resigned.
Hospital Steward Charles Bath	Apothecary..	10th March 1860 ...	Apothecary George William Harding, deceased.
Assistant Apothecary John Slane ..	Hosp. Stew- ard ..		
Hospital Apprentice John Cameron ..	Assist. Apo- thecary ..		

* Their promotion, published in Government General Order No. 153, of the 10th February last, is cancelled, and that of Hospital Steward Frederick H. A. Leach and Assistant Apothecary E. G. Collins, in room of Apothecary W. Cox, reduced, announced in the same Order, to have effect from the 18th October 1859, instead of from the 26th October 1859.

No. 431 of 1860.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the Rank of Ensign, from the date assigned to him in Government General Order No. 324, of the 23rd ultimo :—

		<i>Date of Arrival at Fort William.</i>
<i>Infantry.</i>		
Mr. Walter Frank Shaen } Perry ... }	16th April 1860.	

No. 432 of 1860.—The under-mentioned individual is admitted to Pension, as specified opposite to his name :—

Gunner John Sloane, of the 4th Battalion Artillery ...	{ One Shilling per diem, payable in Europe.
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No. 433 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs :—

Captain John Innis Robinson, } For three
of the 5th European Light } years, under the
Cavalry ... } old Regulations.

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 36A.

Head-Quarters, Camp Gurshunkur,
The 2nd April 1860.

Notification.—Lieutenant E. Swetenham, Jhansi Division, is transferred to the Executive charge of the Futtehghur Division, to officiate for Lieutenant A. H. B. Bruce, on Sick leave to the Hills.

H. YULE, Lieut.-Colonel,
Secy. to the Govt. of India,
with the Governor-General.

No. 63.
FORT WILLIAM
PUBLIC WORKS DEPARTMENT,
The 10th April 1860.

NOTIFICATION.

The following Statement, showing the dates on which the several Public Works Budgets from 1855-56 to 1860-61 were due from the Local Governments and Administrations, and the dates on which they were received by the Government of India, is published for general information.

Presidencies and Provinces.	1855-56.		1856-57.		1857-58.		1858-59.		1859-60.		1860-61.	
	Date of receipt.	Time fixed for submission of Budget.	Date of receipt.	Time fixed for submission of Budget.	Date of receipt.	Time fixed for submission of Budget.	Date of receipt.	Time fixed for submission of Budget.	Date of receipt.	Time fixed for submission of Budget.	Date of receipt.	Time fixed for submission of Budget.
Madras	4th April 1855	...	15th April 1856	...	2nd April 1857	...	24th Feb. 1858	...	13th Jan. 1859	...	9th March 1860	...
Bombay	13th July 1855	...	8th March 1856	...	22nd April 1857	...	No Budget	...	No Budget	...	Not yet received	...
Bengal	14th July 1855	...	23rd April 1856	...	4th May 1857	...	3rd May 1858	...	24th Sept. 1859	...	"	...
N. W. Provinces	16th July 1855	...	2nd April 1856	...	No Budget	...	No Budget	...	12th Sept. 1859	...	"	...
Punjab	9th July 1855	...	4th Feb. 1856	...	6th March 1857	...	19th June 1858	...	29th March 1859	...	Submitted to the Govr. Genl.	...
Straits Settlements...	12th June 1855	...	2nd July 1856	...	3rd March 1857	...	10th March 1858	...	8th March 1859	...	Not yet received	...
Oudh	No Budget	...	No Budget	...	7th April 1857	...	No Budget	...	No Budget	...	"	...
Pegu	11th July 1855	...	21st July 1856	...	29th Jan. 1857	...	24th Aug. 1858	...	31st Oct. 1859	...	25th Jan. 1860	...
Tenasserim and Martaban Provinces.	11th July 1855	...	4th Feb. 1856	...	29th Jan. 1857	...	10th Aug. 1858	...	8th Nov. 1859	...	27th March 1860	...
Nagpoor	No Budget	...	No Budget	...	No Budget	...	No Budget	...	15th Dec. 1859	...	Submitted to the Govr. Genl.	...
Mysore	No Budget	...	No Budget	...	22nd April 1857	...	4th June 1858	...	18th March 1859	...	25th Jan. 1860	...
Hyderabad	26th March 1855	...	19th March 1856	...	15th April 1857	...	18th Feb. 1858	...	29th Jan. 1859	...	3rd Jan. 1860	...
Fort William	Included in Bengal Budget.	...	Included in Bengal Budget.	...	12th Feb. 1858	...	17th Aug. 1858	...	14th April 1859	...	21st March 1860	...

N. B.—For 1855-56 and 1856-57 no Budgets were received from Oudh, Nagpoor, and Mysore, the P. W. Dept. in those Provinces not having been organized. The Budgets from the N. W. Provinces and Nagpoor for 1857-58 and 1858-59, and the Budgets from Oudh for 1858-59 and 1859-60 were not submitted, owing to the unsettled state of the country.

C. H. DICKENS, Captain,
Offg. Secy. to the Govt. of India.

No. 71.

Port William, the 19th April 1860.

Appointments.—Mr. J. P. Doyle is appointed a Special Assistant Engineer in the Public Works Department and posted to Bengal.

Mr. A. T. Berg is appointed a Probationary Assistant Engineer in the Public Works Department and posted to Bengal.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

Orders by the Lieutenant-Governor of Bengal,

No. 1829.

APPOINTMENTS.—The 18th April 1860.—Mr. W. V. G. Tayler to the charge of the Sub-Division of Maggoorah in Jessore.

The 20th April 1860.—Mr. J. B. Worgan to officiate as Magistrate of Shahabad.

Mr. S. C. Bayley to the charge of the Sub-Division of Sasseram, and to exercise the powers of a Joint Magistrate and Deputy Collector in Shahabad.

LEAVE OF ABSENCE.—The 7th April 1860.—Mr. J. H. Ravenshaw, for fifteen months, on Medical Certificate.

The 13th April 1860.—Baboo Dwarkanath Bannerjee, Deputy Magistrate and Deputy Collector of Bograh, for three months, under Clause 1 Section VII. of the Uncovenanted Absentee Rules.

The 18th April 1860.—Mr. L. R. Tottenham, Joint Magistrate and Deputy Collector of Nowadah, for three months, under Section XII. of the new revised Absentee Rules.

Mr. G. A. C. Plowden, Salt Agent of Hidgel-lee, for fifteen days, under Section XII. of the new revised Absentee Rules, making over charge of the Agency to his Assistant, Mr. R. H. Perkins.

NOTIFICATION.—The 20th April 1860.—Mr. J. Cockburn, Deputy Magistrate, attached to the Daroity Commissioner's Office, resumed charge of his Office on the 10th instant, from which date the unexpired portion of the leave granted to him on the 28th February last is cancelled.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

Orders by the Lieutenant-Governor, North-Western Provinces,

No. 334A.

MILITARY DEPARTMENT.

Camp Nynce Tal, the 9th April 1860.

Notification.—Leave of absence, for six months, on Medical Certificate, is granted to Mr. F. F. Catania, Adjutant of the Jaboun District Military Police, from the 18th ultimo.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.,*
Asst. Military Secy. to Govt., N. W. P.

Orders by the Lieutenant-Governor, Punjab Provinces.

Leave.—The leave of absence to Mr. G. H. Dupuis, Assistant Engineer, Baree Doab Canal, for one month, under Section VIII. of the Uncovenanted Service Leave Rules, notified in the *Punjab Gazette* of the 24th March 1860, is modified to leave for one month under Section IX. of the same rules.

Transfers.—Mr. Gordon, Special Assistant Engineer, Upper Sirhind Division, to the 8th Division Grand Trunk Road, subject to confirmation by the Government of India.

Sub-Assistant Surgeon Mahomed Jan is transferred from Kuhroor to Umritsur, when relieved by Sub-Assistant Surgeon Mritton Joy Bose.

Sub-Assistant Surgeon Mritton Joy Bose, from Umritsur to Kuhroor.

General Department, No. 1000, dated 11th April. Mr. H. G. Paynter, Assistant Commissioner, from the Rohtuck to the Leia District.

Appointment.—Mr. J. L. Cowan, Extra Assistant Commissioner, is placed in charge of the Goorgaon Civil Treasury.

R. H. DAVIES,

Secy. to Govt., Punjab.

LAHORE, 9TH APRIL 1860.

No. 159.—With the sanction of the Supreme Government, Subadar Lall Sing, 2nd Punjab Infantry, is transferred to the Pension Establishment, with effect from 1st January last, and granted a stipend of 18 Rupees per mensem, as a special case.

LAHORE, 10TH APRIL 1860.

No. 160.—*Transfer.*—Duffadar Sharifdeen, from the late Towana's Ressala of Mulick Sheer Mahomed Khan, to Lind's Pathan Cavalry, as Sowar, with effect from 1st instant.

LAHORE, 11TH APRIL 1860.

6th Punjab Infantry.

No. 161.—Jemadar Choor Sing is dismissed the Service, with effect from the date of receipt of this Order at Regimental Head-Quarters.

Dera Ishmael Khan Mounted Police.

No. 162.—*Appointment.*—Allayar Khan, late Jemadar of Orchard's Towanah Horse, to be Duffadar.

Bahadoor Khan, late Naib Duffadar, Orchard's Towanah Horse, to be Naib Duffadar.

2nd Regiment Punjab Infantry.

No. 163.—The Regimental Order, dated 31st March 1860, by Lieutenant-Colonel G. W. G. Green, C. B., Commanding, directing Lieutenant F. J. Keen (appointed to act as 2nd in Command, 3rd Punjab Infantry) to continue to perform the duties of Adjutant and 2nd in Command of the 2nd Punjab Infantry, until relieved, is confirmed.

6th Regiment Punjab Infantry.

No. 167.—Subadar Lall Khan is permitted, at his own request, to resign the Service, with effect from the date of receipt of this Order at Regimental Head-Quarters.

No. 168.—The Regimental Order, dated 2nd April 1860, by Captain R. Renny, Commanding 3rd Sikh Infantry, appointing Lieutenant F. J. Bainbridge, (going duty Officer) to officiate as Adjutant in addition to his other duties, in room of Lieutenant T. P. Harrison, who has obtained leave of absence preparatory to submitting an application for Furlough to Europe, is confirmed.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

NOTIFICATION.

With the sanction of the Hon'ble the Lieutenant-Governor of the Punjab, a Normal Class will be formed, from the 1st May 1860, in the Government Anglo-Vernacular School recently established at Lahore.

2. The object in view is to train a certain number of Scholars, who are already well acquainted with their vernacular tongue, have a fair knowledge of Arithmetic, Geography, and Indian History, through that medium, and have attained

some proficiency in the English language, for the post of Masters and Assistant Masters in the Zillah Schools about to be organized in various Districts of the Punjab.

3. Such Scholars must be *bond fide* natives of the Punjab or its Dependencies, above the age of 17, and must enter into a written agreement to serve for at least two years (after being declared qualified for the post) as Teachers in Government Zillah Schools, on not less than 30 Rupees per mensem. If worthy of higher salaries, Teacherships of various grades up to 150 Rupees per mensem, will be open to them. In case of quitting the Normal Class before qualifying for a Teachership, or of resigning a Government Teachership without due cause, before completing two years of service, they must engage to refund all that they have received by way of stipends.

4. Students of the Normal Class will receive, while under instruction, a monthly stipend of 10 Rupees each. The number of such stipendiary Students is for the present limited to ten, and these will be selected from among Candidates for admission who possess the highest acquirements in the subjects before mentioned.

5. Candidates who may fail in gaining admission as stipendiary Students, or any others fulfilling the conditions prescribed in para. 3, will be eligible as non-stipendiary Students of the Normal Class, to the number of six only. No entrance donation or monthly tuition fee will be demanded of the latter; and as stipends fall vacant, they will be allotted to the most successful of these non-stipendiary Students.

6. The attention of the Normal Class will be directed almost exclusively to the study of English Literature, and the course of training will at first extend over a period of from six to twelve months, according to circumstances.

7. Candidates should apply for admission, either personally or by letter, to the nearest Inspector of Schools, *viz.*, to Lieutenant Holroyd at Umballa, or to Lieutenant Forbes at Lahore.

A. R. FULLER,
Director of Public Instruction, Punjab.

NOTICE.

THE Commissioner for the investigation of claims to Compensation, in the Punjab, for losses occasioned by the Mutiny, having closed his proceedings, notice is hereby given that no more claims will now be received.

When the orders of the Supreme Government are received for the disbursement of money on account of such claims, due notice thereof will be given in the *Punjab Gazette* and the public Newspapers.

Claimants who have addressed the Compensation Commissioner or the Punjab Government, enquiring about their Compensation claims, are requested to consider this notice as a reply.

R. H. DAVIES,
Secy. to Govt., Punjab.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions:—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale:—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans.	Natives.		
					Children.	Half fare.		
Madras and Masulipatan ...	60	24	30 0	15 0	16 0 0	12 0 0	18	½ per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam ...	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5th.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PYCROFT, *Chief Secretary.*

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, *vis.*—

Behar Opium	1,270
Benares ditte	510

Total Chests... 1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8905	3500	12404

By Order of the Board of Revenue,

E. H. LUSHINGTON,

Junior Secretary.

FORT WILLIAM,
The 29th March 1860. }

Notification.

It is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bond fide* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,

Acctt. Genl. to the Govt. of India.

FORT WILLIAM ;
Acctt. General's Office,
Durbar and Revenue Department,
The 9th April 1860. }

Notice.

ALL Officers in charge of Treasuries, Civil and Military, are informed that the Pay Office at Julunder has been removed to Gwalior, and payment of the Troops in that Division commenced on the 3rd current.

E. DRUMMOND,

Accountant General.

Notification.

To the Officers of the Political, Judicial, Revenue, Customs, Salt, Opium and other branches of the Service.

THE Civil Auditor has the honor to request that Disbursing Officers, in charge of Civil Establishments, will be good enough to submit, as soon after the 1st of May next as may be practicable, separate from their April Pay Abstracts, the Annual Detailed Statements of the respective Establishments as per Forms Nos. 1, 2 and 3, furnished for their guidance in 1848, annexing a note to each of the above Statements showing the items of expenditure which though sanctioned, has not been actually incurred, with reference to Financial Resolution of 29th October 1857, No. 4751. Pending the receipt of these documents the audit of their April Abstracts will, under Financial Resolution of 7th September 1842, be withheld.

The usual Annual Returns of Uncovenanted Servants up to 1st May 1860, as well as separate Statements showing the periods of leave granted to Uncovenanted Assistants, are also requested to be furnished in Forms Nos. 4 and 5, with the above Annual Detailed Statements.

W. P. PALMER,

Civil Auditor.

FORT WILLIAM ;
Civil Auditor's Office,
The 17th April 1860. }

CALCUTTA UNIVERSITY.

THE following alterations in the Bye-laws and Regulations as to Arts of the University have, with the sanction of His Honor the President in Council been made by the Senate, and are to take effect from the 1st of January 1862 :—

Bye-Laws.

I. Paras. 1 and 2 to be as follows :

1. The Senate, as constituted by Act No. II. of 1857, shall meet ordinarily once a year, on the second Saturday in December, and at other times when convened by the Vice-Chancellor.

II. Para. 5 to be subjoined as a foot-note to the words "the Senate."

III. Para. 17 to be in the following form :

It shall be the duty of the Syndicate to appoint, and, if necessary, to remove the Examiners and all other Officers of the University, except the Registrar; to order examinations in conformity with the Regulations, and to fix the times at which they shall be held; to grant Degrees, Honors, and Rewards; to keep the Accounts of the University; and to correspond on the business of the University with the Government and all other authorities.

Regulations, Entrance Examination.

IV. Para. 1 to be in the following form :

The Entrance Examination shall take place once a year, and shall commence in the first week* in December.

V. Para. 2 to be in the following form :

The chief Examination will be held in Calcutta, but Candidates may be examined at any of the under-mentioned places, *viz.*, Berhampore, Kishnaghur, Dacca, Chittagong, Cuttack, Bhagulpore, Patna, Benares, Agra, Delhi, Bareilly, Ajmere, Lahore, Colombo, and any other places hereafter to be appointed by the Syndicate.

VI. Para. 4 to be in the following form :

Candidates may send in their application, with Certificate in the Form (A), either direct to the Registrar, or to any Local Officer recognised by the Syndicate; but all such applications must be lodged with the Registrar at least fourteen days before the Examination begins.

VII. Para. 5 to be in the following form :

A fee of five Rupees shall be paid by each Candidate, and no Candidate shall be examined, unless he have previously paid this fee either to the Registrar, or to any Local Officer recognised by the Syndicate. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Entrance Examinations on payment of a like fee of five Rupees on each occasion.

The following alterations to be made in para. 7 :

a. Armenian to be added to the list of languages in which Candidates may elect to be examined.

b. The following sentence to be added immediately after the list of languages :

"Any other language may at any time be added to this list by the Syndicate."

c. For the word "Senate" to be substituted the word "Syndicate."

d. Under the heading URDU for the word "Gulibakawali" to be substituted the word "Ikhwan-oos-Safa."

e. Under the heading Mathematics, the subjects to be arranged in the following form :—

MATHEMATICS.

Arithmetic.

The four simple Rules; Vulgar and Decimal Fractions; Reduction; Practice; Proportion; Simple Interest; and Extraction of the Square Root.

Algebra.

Addition, Subtraction, Multiplication and Division of Algebraical quantities. Proportion. Simple Equations.

Geometry.

The first four books of Euclid, with such easy deductions and applications as arise directly out of those books.

f. In lieu of the Section commencing with "In branches" to be substituted the following :—

All answers in each branch shall be given in English, except when otherwise specified.

VIII. Para. 8 to be in the following form :

The Examination of the Candidates shall extend over four days, and shall be held in the morning from — to — and in the afternoon from — to —.*

IX. Para. 11 to be in the following form :

On the morning of the fourth Monday after the Examination, the Syndicate shall publish a list of such Candidates as have passed, arranged by the Examiners in two divisions, each in alphabetical order, and to every such Candidate shall be given a Certificate in the Form (B.)

Regulations, B. A. Degree.

X. Para. 1 to be as follows :

Candidates for the Degree of Bachelor of Arts shall be required to have passed the Entrance Examination, and to pass two subsequent Examinations; one to be called the First Examination in Arts, and the other to be called the B. A. Examination.†

XI. Para. 2 to be as follows :

The Degree of B. A. shall not be conferred on any Candidate within four academical years from the time of his passing the Entrance Examination.

XII. The following Paras. to be added immediately after Para. 2 :—

3. The First Examination in Arts shall take place once a year, and shall commence, in the first week in January.

4. The chief Examination shall be held in Calcutta, but Candidates may be examined at any of the under-mentioned places, *viz.*, Berhampore, Kishnaghur, Dacca, Chittagong, Cuttack, Bhagulpore, Patna, Benares, Agra, Delhi, Bareilly, Ajmere, Lahore, Colombo, and any other places hereinafter to be appointed by the Syndicate.

5. No Candidate shall be admitted to this Examination within two academical years from the time of his passing the Entrance Examination, or unless he produce satisfactory testimonials from the authorities of any of the Colleges or Schools affiliated to the University (1) of moral character,

* The hours to be fixed by the Syndicate.

† Candidates who have passed the Entrance Examination in or before April 1858, will be admitted to the single B. A. Examination prescribed by the former Regulation (Copies of which may be had by application to the Registrar) either in January 1861, or January 1862, on producing the Certificates required by those Regulations. After 1862, the single Examination will be discontinued, and no Candidate will be admitted to the B. A. Degree who shall not have passed the double Examinations prescribed by the new Regulations.

* The days of Examination to be fixed by the Syndicate.

and (2) of having prosecuted, during the period that has elapsed since his passing the Entrance Examination, a course of Study in any one or more such Institutions.*

6. Every person who has passed the Entrance Examination at either of the Universities of Madras and Bombay shall be admitted to this Examination, provided he shall produce satisfactory testimony that he is of good moral character, and that he has prosecuted, during the period that has elapsed since his passing the Entrance Examination, a regular course of Study in any of the Institutions affiliated to either of those Universities.

7. Candidates may send in their applications, with Certificate in the Form (C), either direct to the Registrar, or to any Local Officer recognised by the Syndicate; but all such applications must be lodged with the Registrar at least fourteen days before the Examination begins.

8. A fee of ten Rupees shall be paid by each Candidate. No Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of ten Rupees for each Examination.

9. The Examination shall be conducted by means of printed papers only.

10. Candidates shall be examined in the following subjects :—

1. LANGUAGES.†

Two of the following languages, of which English must be one :—

ENGLISH.

Greek.	Bengali.
Latin.	Oorya.
Hebrew.	Hindi.
Arabic.	Urdu.
Persian.	Burmese.
Sanscrit.	Armenian.

Any other language may at any time be added to this list by the Syndicate.

Candidates shall be examined in each of the languages in both Prose and Poetry, the subjects to be selected by the Syndicate at least two years previous to the Examination, from any approved Classical or Standard Works or Authors.

The papers in each language shall include questions on Grammar and Idiom.

Sentences in each of the languages in which the Candidates is examined, shall be given for translation into the other language.

II. HISTORY.

The History of England including that of British India to the end of the year 1815.

The Historical questions will include the geography of the countries to which they refer.

III. MATHEMATICS AND NATURAL PHILOSOPHY.

Arithmetic.

Algebra.

Addition, Subtraction, Multiplication and Division of Algebraical quantities, Simple and Quadratic Equations, and questions producing them.

Algebraical Proportion and Variation.

Permutations and Combinations.

Arithmetical and Geometrical Progression.

Binomial Theorem.

Simple and Compound Interest, Discount, and Annuities for terms of years.

The nature and use of Logarithms.

Geometry.

Euclid.

The first four books, the sixth book, and the eleventh book to Prop. XXI., with deductions.

Plane Trigonometry.

As far as the solution of all cases of plane Triangles.

Mechanics.

Composition and Resolution of forces.

The Mechanical Powers.

The centre of Gravity.

IV. MENTAL AND MORAL PHILOSOPHY.

Mental Philosophy as contained in Abercrombie.

Moral Philosophy as contained in Abercrombie.

The Syndicate have the power, after communication with the Faculty of Arts, to appoint two years previous to the Examination such appropriate text books for Examination in particular subjects as they may deem expedient.

11. Candidates shall not be approved by the Examiners, unless they show a competent knowledge in each of the above-mentioned branches of Examination.

12. The Examination of the Candidates shall extend over four days, and shall be held in the morning from — to — and in the afternoon from — to —.*

13. On the morning of the fourth Monday after the Examination, the Examiners shall arrange in two divisions, the first in order of merit, and the second in alphabetical order, such of the Candidates as have passed, and to each successful Candidate shall be given a Certificate, in the Form (D), signed by the Registrar.

B. A. DEGREE EXAMINATION.

14. The B. A. Degree Examination shall take place once a year, and shall commence in the first week in January and shall be held only in Calcutta.

XIII. Para. 3 to be numbered (15) and to be in the following form :

15. No Candidate shall be admitted to this Examination within one academical year from the time of his passing the first Examination in Arts, or unless he produce satisfactory testimonials from the authorities of any of the Colleges or Schools affiliated to this University (1) of moral character, and (2) of having prosecuted for a period of at least one year, after passing the first Examination in Arts, a course of study in any such Institution.

XIV. Para. 4 to be omitted.

XV. Para. 5 to be numbered 16 and to be in the following form.

16. Applications must be made, and Certificates, in the form (E.), forwarded to the Registrar at least fourteen days before the Examination begins.

XVI. Para. 6 to be in the following form :

17. A fee of twenty Rupees shall be paid by each Candidate. No Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned. He may be admitted to any one of

* The Syndicate shall have power to make exceptions to this rule in favor of Deputy Inspectors of Schools and School-masters.

† The Examination in Languages will be such as to test a lower degree of competency than what is required for the Degree.

* The hours to be fixed by the Syndicate.

more subsequent Examinations on payment of a like fee of twenty Rupees for each Examination.

XVII. Para. 7 to be in the following form:

18. The Examination shall be conducted by means of printed papers only.

XIX. Para. 8 to be numbered 19 and the following alterations to be made in it:

a. The words "for the degree of B. A." to be omitted.

b. The word "Armenian" to be added to the list of languages.

c. The following sentence to be added immediately after the word "Armenian."—"Any other language may at any time be added to this list by the Syndicate."

d. Under the head of Bengali: "Betel Pun-chabingsati" to be omitted.

e. Under the head "Oorya:" Butrish Singhasun to be added to "Hitopadesh."

f. Under the head "Hindi:" the following to be the subjects:—

"Ramayun and Shobhabilash."

g. The following to be the subjects in History. The Principles of Historic Evidence as treated in Isaac Taylor's two works on the subject.

Elphinstone's History of India.

Ancient History with special reference to the History of Greece to the death of Alexander, the History of Rome to the death of Augustus, the History of the Jews.

The Historical questions will include the geography of the countries to which they refer.

h. The following to be the subjects in Mathematics and Natural Philosophy:—

Geometry.

Conic Sections, treated Geometrically.

Mechanics.

The General Laws of motion.

The motion of falling bodies in free space and down inclined planes.

Hydrostatics, Hydraulics and Pneumatics.

Pressure of liquids and gases, its equal diffusion and variation as the depth.

Specific Gravity.

Description and explanation of the Barometer.

Siphon, common pump, forcing pump, air pump and steam engine.

Optics.

Reflection and Refraction at plane and spherical surfaces, Dispersion of light.

The Rainbow, the Sextant, the Lenses, the Telescope and the Eye.

i. Under the heading "Physical Sciences." For the detailed course in Chemistry, the following to be appointed:—

"Chambers's Chemistry, omitting organic Chemistry."

For Animal Physiology, the course to be the following:—

Animal Physiology, as contained in the first part of Knox's translation of Milne Edward's Zoology.

For Physical Geography the following to be appointed:—

Physical Geography as contained in Hughes.

j. The course in Mental and Moral Science to be as follows:—

Logic.

The Elements of Logic, as contained in Whately.

Moral Philosophy.

Moral Philosophy, as contained in Wayland and Abercrombie.

Mental Philosophy.

Mental Philosophy, as contained in Abercrombie and Dr. Payne.

XX. Para. 9 to be in the following form, and to be numbered 20:

20. Candidates shall not be approved by the Examiners unless they show a competent knowledge in each of the above-mentioned subjects of Examination.

XXI. Para. 10 to be in the following form, and to be numbered 21:

21. The Examination of the Candidates shall extend over six days.*

XXII. Para. 11 to be in the following form, and to be numbered 22:

22. On the morning of the fourth Monday after the Examination, the Examiners shall arrange in two divisions, the first in the order of merit, and the second in alphabetical order, such of the Candidates as shall have passed.

XXIII. Para. 12 to be omitted.

XXIV. Para. 13 to be in the following form, and to be numbered 23:

23. Any Candidate who has passed the Examination for the Degree of B. A., provided he have not delayed proceeding to the Examination for that Degree more than five years from the date of passing the Entrance Examination, may be examined for Honors in any one or more of the following branches:—

1. Languages.
2. History.
3. Mathematics and Natural Philosophy.
4. Natural History and the Physical Sciences.
5. The Mental and Moral Sciences.

XXV. Para. 14 to be in the following form, and to be numbered 24:

24. Candidates for Honors must give notice in writing to the Registrar, within one week after the declaration of the result of the B. A. Examination, specifying the branch or branches in which they desire to be examined.

XXVI. Paras. 15, 16, 17, 18 to be in the following forms, and to be numbered respectively, 25, 26, 27, 28.

25. Candidates for Honors in languages shall be examined in Latin and Greek, or in English and Arabic, or in English and Sanscrit.

The subjects of Examination shall be as follows:

In Greek and Latin.

Homer.

The last twelve Books of the Iliad and the first six Books of the Odyssey.

Æschylus.

Seven against Thebes, and Persæ.

Sophocles.

Œdipus Coloneus, and Antigone.

Euripides—Hippolytus, and Bacchæ.

Aristophanes—The Knights.

Herodotus—Books VIII, IX.

Thucydides—Books II, VI, VII.

Plato—Protagoras, and Georgias.

Aristotle—The first three Books and the fifth Book of the Nicomachean Ethics.

Demosthenes—On the Crown, and against Midias.

Plautus—Miles Gloriosus, and Menæchmi.

Terence—Adelphi, and Phormio.

Lucretius—Book I.

Virgil.

Horace.

* The days and hours of Examination shall be fixed by the Syndicate.

Juvenal—Sat. 3, 10.

Cicero—De Oratore, the Academics, and the orations Pro Plancio and Pro Murena.

Livy, Books XXI, XXII, XXIII.

Tacitus—The Histories.

In English.

A range of subjects equivalent to that in Latin or Greek, to be selected by the Syndicate two years before the Examination.

In Arabic.

Alif Lailah, Nafhat-al-Yaman, Ikhwan-al-Safa, Tarikh-al-Kholfa, Tarikh Yamini, Hamasah, Maqamat Hariri (one half), Dewan Ibn Fariz.

In Sanscrit.

Raghuvansa, Kumara Sumbhava, Kiratarjuniya Sisupalavadha, Viracharita, Uttaracharita, Mud-rarakshasa, Sakontala, Kadambari, Part I.

The Examination shall include translation into the Vernacular Language of the Candidate, and re-translation from his Vernacular into the language or languages selected. It shall also include Composition in his Vernacular upon questions arising out of the authors selected for Examination. The Candidates will also be examined in Comparative Grammar and Philology, and the principles of Composition.

The Examination shall be so conducted as to test the exact and critical acquaintance of the Candidates with the subjects selected by the Syndicate, and also their general acquaintance with the literature of the Languages in which they are examined.

26. II. Candidates for Honors in History shall be examined in the following subjects:—

History of a period, to be announced by the Syndicate two years before the Examination, including Constitutional Law, Manners, Literature and Geography in its bearing on History.

Ethnology.

History of modern civilization.

Constitutional History and Law of England.

An English Essay on an Historical Subject.

Political Economy.

27. III. Candidates for Honors in Mathematics and Natural Philosophy shall be examined in the following subjects:—

Algebra, including the theory of Equations.

Analytical Geometry (Plane and Solid.)

Differential and Integral Calculus.

Spherical Trigonometry.

Statics and Dynamics.

Hydrostatics.

Hydraulics and Pneumatics.

Optics.

Astronomy.

28. IV. Candidates for Honors in Natural History and the Physical Sciences shall be examined in the following subjects:—

Zoology and Animal Physiology.

Botany and Vegetable Physiology.

Geology and Mineralogy.

Chemistry.

Electricity, Galvanism and Magnetism.

Meteorology.

Physical Geography.

XXVII. Paras. 19, 20, to be numbered 29, 30, respectively.

XXVIII. Para. 21 to be numbered 31 and to be in the following form :

31. The Examination for Honors shall take place in the following order, beginning in the

first week of March : Languages ; Mathematics and Natural Philosophy ; Natural History and Physical Science ; Mental and Moral Science.

XXIX. Para. 22 be omitted.

Paras. 23 and 24 to be numbered respectively 32, 33.

XXX. Para. 25 to be in the following form and to be numbered 34 :

34. The first Student of the first Class in each branch shall receive a Gold Medal and a prize of Books, to the value of one hundred Rupees ; and the second Student of the first Class in each branch shall receive a Silver Medal and a prize of Books to the value of one hundred Rupees.

XXXI. Paras. 26, 27 to be numbered respectively 35, 36.

XXXII. Para. 28 to be in the following form, and to be numbered 37 :

37. No Special Examination will be held, but the Candidate must pass the Honor Examination, in at least one of the prescribed branches of knowledge. He must give notice in writing to the Registrar, in or before the first week of February, of his intention to enter for the Examination, specifying the branch in which he desires to be examined, and must, at the same time, furnish a Certificate of having received the Degree of B. A.

XXXIII. Para. 29 to be as follows, and to be numbered 38 :

38. Every Candidate for the Degree of M. A. is expected to possess a competent knowledge of every subject included in the branch in which he is examined.

XXXIV. Paras. 30 and 31 to be numbered 39 and 40 respectively.

XXXV. Para. headed "General" to be removed to the end of the Regulations as to Civil Engineering..

FORMS.

I.—ARTS.

ENTRANCE.

FORM (A).

To the Registrar of the Calcutta University.

SIR,

I request permission to present myself at the ensuing Entrance Examination of the Calcutta University: I wish to be examined in English and the language.

I am, &c.,

Particulars to be filled in by the Candidate.

Name,

Age,

Religion,

Race (*i. e.* nation, tribe, &c., &c.),

Where educated,

Present position (*i. e.* at School, or present occupation),

Town or village where resident,

Names of parents or guardians,

Where to be examined.

This certificate is to be signed by the Principal or Head Master of the College or School at which the Candidate has been or is being educated, or, if not educated at a College or School, by the Deputy Inspector of Schools of the District in which he resides.

I certify that the above-named Candidate has, to the best of my belief, attained the age of 16 years; that I know nothing against his moral character, and that he has signed the above in my presence on this day.

(Signed)

The 18 }

FORM (B).

University of Calcutta.

I certify that duly passed the Entrance Examination held in the month of 18 , and has been placed in the division.

(Signed)

The 18 }

Registrar.

FIRST EXAMINATION.

FORM (C).

To the Registrar of the University of Calcutta.

SIR,

I request permission to present myself at the ensuing First Examination in Arts. In addition to the necessary subjects, I offer to be examined in the language.

I am, &c., &c.,

Particulars to be filled in by the Candidate.

Age ...
Race (i. e. nation, tribe, &c., &c.) ...
Religion ...
Present occupation ...
Date of Entrance ...
Where to be examined ...

Period or periods of study since passing the Entrance Examination.

Affiliated Institution, or Institutions, at which Candidate has studied.	Period or periods of continuous study.	Signatures of Principals, or Head Masters, of affiliated Institutions.

CERTIFICATE.

I certify that the above named Candidate has satisfied me, by the production of the Registrar's Certificate; that he has passed the Entrance Examination of the University of ———;

This Certificate to be signed by a Principal or Head Master of an affiliated Institution.

that I know nothing against his moral character; and that I believe the above account to be true.

(Signed)

FORM (D).

University of Calcutta.

I certify that duly passed the First Examination in Arts, held in 18 , and has been placed in the division.

(Signed)

Registrar.

The 18 }

BACHELOR OF ARTS (B. A.)

FORM (E).

To the Registrar of the University of Calcutta.

SIR,

I request permission to present myself at the ensuing Examination for the Degree of Bachelor of Arts. In addition to the necessary subjects, I offer to be examined in the language.

I am, &c., &c.,

Particulars to be filled in by the Candidate.

Age ...
Date of Entrance ...
Date of passing First Examination ...
Race (i. e. nation, tribe, &c., &c.) ...
Religion ...
Present occupation ...

Period or periods of study since passing the first Examination.

Affiliated Institution, or Institutions, at which Candidate has studied.	Period or periods of continuous study.	Signatures of Principals, or Head Masters, of affiliated Institutions.

CERTIFICATE.

I certify that the above-named Candidate has satisfied me by the production of the Registrar's Certificate; that he has passed the First Examination in Arts of the University of Calcutta; that I know nothing against his moral character; and that I believe the above account to be true.

(Signed)

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

The 13th April 1860.

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay.

J. EEDE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P. ; }
Allahabad, the 3rd April 1860. }

Notice.

NOTICE is hereby given, that the improvements in the Channel of the Bansputtee Khall, which connects the Damoodah River at Moirakah with the Hooghly River at Ooloobarriah, will be completed on the 30th April 1860, when the Dams will be removed and the Channel be opened for Navigation, during high Tides and Floods, between the Damoodah and Hooghly Rivers, and that a Public Auction will be held at Ooloobarriah, in the Dawk Bungalow, at Noon on the 25th April 1860, by the Executive Engineer of the Burdwan Division, for the sale of the Toll Collections to the highest bidder, who will have to deposit 500 Rupees, and to make that sum up to one-fourth of the amount of the Farm before the 1st May 1860, when the agreement will be signed and completed.

The Toll Collections are to be made according to the subscribed Schedule approved of by Government, and the period of the lease will extend from the 1st May to the 30th November 1860, both days inclusive.

For further particulars apply to W. Smith, Esquire, Executive Engineer of the Division at Burdwan, or to Serjeant J. Keane, Assistant Overseer at Moirakah.

Schedule of Rates at which Tolls will be levied at the Bansputtee Channel.

All Boats to pay (8) eight annas per 100 mds.
" Empty (4) four annas per 100 mds.
" Rafts (1) one anna per each Timber.
" Floats (2) two annas per 100 Bamboos.
" Passenger Boats (2) two annas per Oar.
" Empty Passenger Boats (1) one anna each.

W. SMITH, C. E.,
Executive Engineer, Burdwan Division.

BURDWAN, }
The 11th April 1860. }

CUSTOMS.

LIST OF UNCLAIMED PACKAGES LYING IN CUSTOM HOUSE GODOWN.

Date of Landing.	Mark or Address of Packages.	Ships.
1859		
January ..	1 Case Merchandize, C N and C C T	.. Str. Alma.
April ..	3 Cases ditto, T in triangle C	.. Str. Nubia.
August 26th ..	1 Keg ditto, No mark	.. Bucton Castle.
Ditto ..	2 Cases ditto, A S C in circle F H	.. Ditto.
Sept. 6th ...	1 Hogshead Beer, P	.. Sir John Lawrence.
Ditto 13th ...	6 Cases Merchandize, E M in diamond	.. Alnswick Castle.
Oct. 19th ..	1 Case ditto, L and B P and Co.	.. Victor Emanuel.
Nov. 14th ...	1 Case ditto, Mr. A. Johnson	.. Conflict.
Ditto 19th ...	19 Barrels Flour, No mark	.. Ditto.
1860		
February 29th ...	1 Case Merchandize, Captain DeWinton	.. Merchantman.
March 2nd ..	7 Cases ditto, Officer Mily. Store Dept. 92nd Regt.	.. Matilda Wattenbach.
Unknown ...	2 Cases ditto, 103 in diamond W T F	.. Ship's name unknown.
Ditto ...	1 Case ditto, No mark	.. Ditto.
Ditto ...	1 Case ditto, Window Glass	.. Ditto.

CALCUTTA CUSTOM HOUSE, }
The 20th April 1860. }

C. CHAPMAN,
Collector of Customs.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

- 1st.—Estates to be sold to the highest bidders above the upset price.
- 2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jumabundee made by the Revenue authorities.
- 3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.
- 4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.
- 5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860. }

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
1ST CLASS.						
1	2402	Aima Xurnopoor Ph. Chumpanughuree ...	0 0 0	1 0 0	1 4 0	
25	2475	Royppoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ...	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor .	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	ChurSukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ...	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Royppoor Ph. Sherghur ...	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur...	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
2ND CLASS.						
2	2401	Aima Raiepoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondie Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoor Ph. Azmutsahee	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntopoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuntopoor Ph. ditto...	97 19 6	38 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragateha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Jauhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia...	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha ...	9 10 5½	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffur Shahee ...	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmutshahee ...	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ...	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0¾	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ...	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ...	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleoher Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur...	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee ...	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoor Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Nonda Ph. Azmutshahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatehee Ph. Indranee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dossipoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2344	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohursahi ...	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Palasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosehaut Ph. Indranee...	12 6 0	8 7 10	9 15 10	
91	28 Chakera	Regr. ...	15 11 5	5 0 0	6 15 0	
92	29 Ditto	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto	Kunddurpopoor Ph. Sahabad ...	2 10 8	2 8 11	2 8 11	

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE; }
Calcutta, }
The 3rd April 1860. }

Memorandum.

LIST of Contracts concluded in the Cawnpore Division,
Commissariat Department, from 1st February 1860
to 31st January 1861.

CAWNPORE.

	lbs.	oz.	d.	
Rice at Station	...	24	0	0 per Rupee.
" on Command	...	13	0	0 "

BANDA, KIRWEE AND NOWGONG.

	lbs.	oz.	d.	
Rice at Station	...	18	0	0 per Rupee.
" on Command	...	13	0	0 "

CALPÉE, HAMEERPORE, OORAIE AND JALOUN.

	lbs.	oz.	d.	
Rice at Station	...	17	0	0 per Rupee.
" on Command	...	12	0	0 "

CAWNPORE.

	lbs.	oz.	d.	
Sugar at Station	...	8	2	0 per Rupee.
" on Command	...	5	2	0 "

BANDA.

	lbs.	oz.	d.	
Sugar at Station	...	6	13	0 per Rupee.
" on Command	...	5	0	0 "

KIRWEE AND NOWGONG.

	lbs.	oz.	d.	
Sugar at Station	...	6	0	0 per Rupee.
" on Command	...	5	0	0 "

CALPÉE.

	lbs.	oz.	d.	
Sugar at Station	...	7	0	0 per Rupee.
" on Command	...	5	0	0 "

OORAIE.

	lbs.	oz.	d.	
Sugar at Station	...	6	13	0 per Rupee.
" on Command	...	5	0	0 "

HAMEERPORE AND JALOUN.

	lbs.	oz.	d.	
Sugar at Station	...	6	0	0 per Rupee.
" on Command	...	5	0	0 "

CAWNPORE.

Bedding.

	R.	A.	P.	
Quilts	...	3	4	0 each.
Blankets	...	1	12	0 "
Suttrinjees	...	1	4	0 "
Sheets	...	1	1	0 "

BANDA, NOWGONG AND KIRWEE.

	R.	A.	P.	
Quilts	...	3	8	0 each.
Blankets	...	2	0	0 "
Suttrinjees	...	1	1	0 "
Sheets	...	1	1	0 "

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Benares Division,
Commissariat Department, from 1st May 1860 to
30th April 1861.

BREAD WITHOUT CARRIAGE.

	Rs.	As.	P.	
At Benares, Chunar, Jounpore, Azimghur, Sasseeram, Goruckpore, and Bustee ...	8	14	0	per 100 lbs.
On Command in all directions by land and water ...	10	0	0	per 100 lbs.

VEGETABLES WITHOUT CARRIAGE.

	Rs.	As.	P.	
At Benares, Chunar, Jounpore, Azimghur, Sasseeram, Goruckpore, and Bustee ...	0	0	5	per lb.
W. B. THOMSON, Commissary General.				

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

H. SCONCE,
Collector.

ASSAM COLLECTORSHIP; }
Zillah Nowgong, }
The 7th April 1860. }

Sheriff's Sale; Calcutta, 21st April 1860.

NOTICE is hereby given, that on Thursday, the tenth day of May next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to public sale at the lower verandah of the Court House, near the Entrance into the Sheriff's Office by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Sreemutty Bhuggobutty Dossee.

The Right, Title and Interest of the said Sreemutty Bhuggobutty Dossee, of, in, and to the following landed property, viz:—

1. All that upper-roomed brick-built messuage, tenement or dwelling-house, No. 3-2, with a piece of land thereunto belonging, on part whereof the same is erected, containing by estimation seven cottahs, more or less, situate at Baugbazar, in the Town of Calcutta.

2. Also all that one-third part or share, the whole being considered as divided into three equal parts of, and in an upper-roomed brick-built tenanted house, No. 14, with a piece of land thereunto belonging, on part whereof the same is erected, containing by estimation nine cottahs, more or less, situate at the same place.

3. Also all that one third part or share the whole being considered as divided into three equal parts or shares of and in an upper-roomed brick-built tenanted house, No. 14-14-1-14-2, known by the name of Sain's house, with a piece of land thereunto belonging, on part whereof the same is

erected, containing by estimation three biggahs and eighteen cottahs, more or less, together with a Tank thereof, situate at the same place.

4. Also all that two-storied brick-built messuage, tenement or dwelling-house, No. 1, together with a piece of land thereunto belonging, and on part whereof the same is erected, containing by estimation nine cottahs of land, more or less, situate at Burra Bazar, Soopooreahatta, in the Town of Calcutta.

5. Also all that two-storied brick-built messuage, tenement or dwelling-house, No. 4-5, together with the piece of land thereunto belonging, on part whereof the same is erected, containing by estimation one biggah and six cottahs of land, more or less, situate at Cossitollah, in the Town of Calcutta.

6. Also all that piece of tenanted land and ground, Nos. 195-197, known under the name of Gollah Barree, situate at Bang Bazar, in the Town of Calcutta, containing by estimation four biggahs of land, more or less.

7. Also all that two-storied brick-built garden house, together with the piece of land and ground thereunto belonging, and on part whereof the same is erected, containing by estimation twenty biggahs of land, more or less, with two very large Tanks, full of fish and fruit and flower trees of various descriptions, situate at Balgachea, Dechee Punchannogram, in the Twenty-four Pargunnahs.

8. Also all that Pattonee Talook known under the name of Lot Dhunobaria, including the Mouzah Bagjole Mooshapore and Nij Dhunobaria, in the Zillah of Hooghly in the Province of Bengal, the annual sudder jumma of which paid to the Maharajah of Burdwan amounts to the sum of Company's Rupees four thousand eight hundred and ninety-two, eight annas and six pie.

9. And also all that two-storied brick-built Indigo Factory complete with Vats and Tanks, accommodated in every way for the manufacture of Indigo, together with the various pieces of lands and grounds for Indigo plantation in its Concern, situate at the Talook aforesaid, comprising the Lot No. 8.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

GEO. BROWN,
Sheriff.

Sheriff's Sale; Calcutta, 21st April 1860.

NOTICE is hereby given, that on Thursday, the tenth day of May next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to public sale at the lower verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Pieri Facias* in his hands against the Effects of Kantee Chunder Paul.

The Right, Title and Interest of the said Kantee Chunder Paul, of, in, and to the following landed property, *viz.* :—

1. An upper-roomed brick-built house, No. 7, with a piece of land thereunto belonging, containing by estimation five cottahs, more or less, situate, lying and being at Armanestollah, in the Town of Calcutta.

2. Also a three-storied brick-built house, No. 19, with a piece of land thereunto belonging, containing by estimation five cottahs, more or less, situate, lying and being at a place called Pearahatollah Lane, Machooah Bazar, in the Town of Calcutta.

3. Also an upper-roomed brick-built family dwelling-house, No. 28, with a piece of land thereunto belonging, containing by estimation four cottahs, more or less, situate, lying and being at a place called Chasha Dhoba Parrah, Jorasanko, in the Town of Calcutta.

4. And also a lower-roomed house, with a piece of land thereunto belonging, containing by estimation three biggahs, more or less, situate, lying and being at Khatro Goberdangah, called Palparrah, in the Zillah of Nuddea.

5. Also a piece of Garden Ground, with a Tank and several Trees growing thereon, containing by estimation one biggah and ten cottahs, more or less, situate, lying and being at Khatro Goberdangah commonly called Palparrah, in the Zillah of Nuddea.

6. And also a quantity of Mule Twist and damaged Cloth, and a few other articles of Household Furniture, &c., &c., the property of, and belonging to the said Kantee Chunder Paul.

The Conditions of Sale may be known by applying at the Sheriff's Office.

GEO. BROWN,
Sheriff.

TO BE SOLD, pursuant to an Order of the Supreme Court of Judicature at Fort William in Bengal, bearing date the third day of May, one thousand eight hundred and fifty-nine, made in a certain cause wherein Greender Chunder Ghose and Sreemutty Noborunginey Dossee, Executor and Executrix of Anundnarian Ghose, deceased, are Plaintiffs, and Sreemutty Sokhimoney Dossee, Bissessur Paul Chowdry, Permissur Paul Chowdry and Rajrajessur Paul Chowdry are Defendants, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Thursday, the twenty-sixth day of April at 12 o'clock, the following property, that is to say :—

All that Talook or Zemindary called or known by the name of Siddhee Pasa, situate in Pargunnah Issulpore in the District of Jessore in the Province of Bengal, the Annual Sudder Malgoozary of which is Company's Rupees two thousand, three hundred and thirty-five, four annas and six pie.

Further particulars may be had at the Master's Office, Supreme Court, or of Mr. Josceline Frederic Watkins, Solicitor for the Plaintiffs.

W. MORGAN,
Master.

J. F. WATKINS,
Plaintiffs' Solicitor.

CALCUTTA ;
Supreme Court, Master's Office, }
The 26th March 1860.

TO BE PEREMPTORILY SOLD, pursuant to a Decree of the Supreme Court of Judicature at Fort William in Bengal, bearing date the seventh day of July, one thousand eight hundred and fifty-nine, made in certain Causes wherein Gobind Chunder Chatterjee is Plaintiff and Alfred Gouger, William Edward Jenkins, and Henry Dundas, then Sheriff of Calcutta, are Defendants by Original Bill, and the said Alfred Gouger, and William Edward Jenkins are Plaintiffs and the Gobind Chunder

All that lower-roomed brick-built messuage, tenement or dwelling-house, lying and being a Bow Bazar Street, No. 110, in the Town of Calcutta, and the land thereunto belonging, containing by estimation fifteen cottahs more or less, and bounded as follows :—that is to say, on the North by the public road ; on the South by the house and premises now or lately belonging to Mr. John DeRozario ; on the East by the house and premises now or lately belonging to Mr. Snider and the public drain, and on the West by the public lane leading into Bow Bazar^s Street, aforesaid.

Further particulars may be had at the Master's Office, Supreme Court, or of Messrs. Carey and Berners, Solicitors for Messrs. Gouger and Jenkins.

CAREY AND BERNERS.

Solicitors.

CALCUTTA ;
Supreme Court, Master's Office,
The 16th April 1860.

TO BE PREEMPTORILY SOLD, pursuant to a Decree of the Supreme Court of Judicature at Fort William in Bengal, made in a cause wherein James Pelham Mackilligin and another are the Plaintiffs, and Edward William Maclean and others are Defendants, dated the 12th of January 1860, with the approbation of Walter Morgan, Esquire, the Master of the said Court at his Office in the Court House on the 1st day of June 1860, at the hour of noon, the following properties, that is to say—

All those five several Indigo Factories called by the names of Mewnahs, Kerree, Johnpore, Khattra, and Bauthrue, situate in the District of Shahjehanpore, which Factories together compose the Concern known as the Mewnah Indigo Concern: and also all those six several Indigo Factories called by the names of Futtighur, Jagrepore, Korea, Satispore, Mindrallah and Seranbuth, situate respectively in the District of Furruckabad, and together composing the Concern known as the Futtighur Indigo Concern, and also all the Saltpetre Works and premises to the said Factories belonging and also all that Zemindary or Talook called by the name of Bauthrue, situate in Pergunnah Tilhin, in the Zillah of Shahjehanpore, and composing the following Mouzahs or Villages, that is to say, Mouzah Bauthrue Khas, Mouzah Bauthra, Mouzah Sydapore, Mouzah Goalareed, Mouzah Sarendah, Mouza Soudha, and Mouza Despore Puttee, and also all that moiety or half part of and in the several Estates called by the names of Meeranpore, Kattrra, Becompore, Pawkee, and Bhowna, situate respectively in Pergunnah Meeranpore and Zillah of Shahjehanpore, and also all those three equal four parts or shares in the Estate called Racepore, Dubonea and Rogonauthpore, situated in Pergunnah Meeranpore, and Zillah of Shahjehanpore; and also all that moiety or half part of and in all that Estate known by the name of Khuron Becompore, situate in Pergunnah Jelalpore and Zillah Shahjehanpore aforesaid, and also all that moiety

or half part of and in the Estate called Gghurnea, situate in Pergunnah Jelalpore and Zillah of Shah-jehanpore, and also all that Estate called by the name of Etowah Bhajepore, situate in Pergunnah Tillan and Zillah aforesaid, and also all those two third parts of and in the Estate called by the name of Burraha Mohobutpore, situate in Pergunnah Negohee and Zillah of Kishnaghur, together with all other the Estates, Talooks, Zemindaries, Lands held in jote in izarah for a term of years or in perpetuity, and all and every other Estate and interest in lands of any other tenure or description belonging to the said Factories and Concerns, or any of them or in any wise appertaining thereto. The particulars and conditions of Sale may be known by applying at the Office of the said Master.

W. MORGAN,
Master.

MOLLOY AND DALLAS.

Defendants' Solicitors.

CALCUTTA;
Supreme Court,
Master's Office,
The 18th April 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 18th April 1860.

[illegible]

Published by order of the Directors.

GEO. DICKSON,
Secretary and Treasurer.

D. Woods,
Dy. Accountant,

Commercial Bank of India.

CALCUTTA BRANCH.

Rates of Exchange on London.

	s.	d.	
At 6 months' sight ...	2	0 $\frac{3}{4}$	per Rupee.
" 4 " " ...	2	0 $\frac{1}{2}$	"
" 3 " " ...	2	0 $\frac{3}{4}$	"
" 2 " " ...	2	0 $\frac{1}{2}$	"
" 1 " " ...	2	0 $\frac{1}{4}$	"
" sight ...	2	0	"

The Bank grants Drafts on the Head Office, Bombay, and on its Branches in London, Shanghai, and Hong-Kong. Bills collected at any of the above places at a uniform charge of $\frac{1}{2}$ per Cent.

The Bank will undertake the purchase or sale of Government Paper, Bank Stock and other Securities, draw Interest and Dividends payable in Calcutta, when due, at a Commission of $\frac{1}{4}$ per Cent.

No charge made when the proceeds of Sale or amount of Interest or Dividends drawn is remitted in the Bank's Bills.

Rates of Interest allowed to Deposits subject to

3 months' notice of withdrawal, 4 p. ct. per annum.	
6 ditto ditto ditto	5
2 ditto ditto ditto	6

Notice may be given when the money is deposited, or at any subsequent time; and it will be dispensed with in cases when the money is to be remitted through the Bank.

Current Accounts kept and Interest allowed at 2 per Cent. per annum on Balances of Rupees 500 and upwards, not exceeding Rupees 50,000, unless by special agreement.

Hours of business, 10 A. M. to 3 P. M. On Saturdays, 10 A. M. to 1 P. M.

ALEX. FIELDING,
Agent.

27, TANK SQUARE,
Calcutta, 10th April 1860. }

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Hoor-musjee Paulunjee, an Insolvent. } On Saturday, the 14th day of April instant, by three several orders of this Court, the said Insolvents were respectively adjudged entitled to their personal discharge under the Act XI. vic. cap. XXI. as to all persons named in their Schedules as Creditors or claiming to be Creditors respectively.

Piddington, Attorney.

Pittar and Payne, Attorneys.

Goodall, Attorney.

In the matter of Tara-prokash Gangooly, late of Durmahutta Street, in Burra Bazar in Calcutta, formerly a Banian in the late firm of Messrs. J. M. Dove and Co., an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 18th day of April instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

T. Owen, Attorney.

In the matter of Tara-prokash Gangooly, late of Durmahutta Street, in Burra Bazar in Calcutta, formerly a Banian in the late firm of Messrs. J. M. Dove and Co., an Insolvent.

On Wednesday, the 18th day of April instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

T. Owen, Attorney.

In the matter of Tara-prokash Gangooly, late of Durmahutta Street, in Burra Bazar in Calcutta, formerly a Banian in the late firm of Messrs. J. M. Dove and Co., an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Friday, the 27th day of April instant, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent, desirous of opposing such application must appear before the said Court at the time and place aforesaid."

T. Owen, Attorney.

In the matter of Charles Henry Marks, lately residing at No. 8, Garden Reach in the Suburbs of Calcutta, but now residing at No. 27, Garden Reach, and lately carrying on business at No. 1 Mangoe Lane in Calcutta, as a Ship and Freight Broker, an Insolvent.

Owen and Sanderson, Attorneys.

In the matter of Charles Henry Marks, lately residing at No. 8 Garden Reach, in the Suburbs of Calcutta, but now residing at No. 27, Garden Reach, and lately carrying on business at No. 1 Mangoe Lane in Calcutta, as a Ship and Freight Broker, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Friday, the 27th day of April instant, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent, desirous of opposing such application, must appear before the said Court at the time and place aforesaid."

Owen and Sanderson, Attorneys.

In the matter of Door- } On Thursday, the
gapersaud and Poorsut- } 19th day of April in-
tum Doss, of Burra Ba- } stant, it was ordered that
zar in Calcutta, carrying } the matters of the peti-
on trade as Cloth Mer- } tion of the said Insol-
chants and Brokers, In- } vents be heard on Satur-
solvents } day, the 2nd day of
June next, and that the said Insolvents do then
attend to be examined by the said Court.

Templeton and Carapiet, Attorneys.

In the matter of Nobo- } Notice, that the peti-
gopaul Banerjee, of Jo- } tion of the said Insol-
rasanko in Calcutta, a } vent, seeking the benefit
Writer, an Insolvent. } of the Act XI. vic. cap
XXI. was filed in the Office of the Chief Clerk
on the 19th day of April instant, and by an order
of the same date the Estate and Effects of the
said Insolvent were vested in the Official Assignee.

Anley and Sims, Attorneys.

In the matter of Nobo- } On Thursday, the 19th
gopaul Banerjee, of Jo- } day of April instant,
rasanko in Calcutta, a } it was ordered that the
Writer, an Insolvent. } matters of the petition
of the said Insolvent be heard on Saturday, the
7th day of July next, and that the said Insolvent
do then attend to be examined by the said Court.

Anley and Sims, Attorneys.

In the matter of Nobo- } Notice, that an appli-
gopaul Banerjee, of } cation from *ad interim*
Jorasanko in Calcutta, } protection order has
a Writer, an Insolvent. } been this day made by
the said Insolvent, and that such application will
be heard and disposed of by the Acting Com-
missioner of the Insolvent Court, on Friday, the
27th day of April instant, at the hour of 10
o'clock in the forenoon.

“Any Creditor of the said Insolvent, de-
siring of opposing such application, must appear
before the said Court at the time and place afore-
said.”

Anley and Sims, Attorneys.

In the matter of Dabee- } Notice, that the peti-
churn Bannerjee, of } tion of the said Insolvent
Jorasanko, in Calcutta, } seeking the benefit of
a Writer, an Insolvent } the Act XI. vic. cap.
XXI. was filed in the Office of the Chief Clerk on
the 19th day of April instant, and by an order of
the same date the Estate and Effects of the said
Insolvent were vested in the Official Assignee.

Anley and Sims, Attorneys.

In the matter of Dabee } On Thursday, the
churn Bannerjee, of } 19th day of April
Jorasanko, in Calcutta, } instant, it was ordered
a Writer, an Insolvent. } that the matters of the
petition of the said Insolvent be heard on Saturday,
the 7th day of July next, and that the said In-
solvent do then attend to be examined by the
said Court.

Anley and Sims, Attorneys.

In the matter of Dabee- } Notice, that an appli-
churn Bannerjee, of Jo- } cation for an *ad interim*
rasanko, in Calcutta, a } protection order has
Writer, an Insolvent. } been this day made by
the said Insolvent, and that such application will
be heard and disposed of by the Acting Commis-
sioner of the Insolvent Court, on Friday, the 27th
day of April instant, at the hour of 10 o'clock in
the forenoon.

“Any Creditor of the said Insolvent, de-
siring of opposing such application, must appear
before the said Court at the time and place afore-
said.”

Anley and Sims, Attorneys.

In the matter of Door- } Notice, that the peti-
gapersaud and Poorsut- } tion of the said Insol-
tum Doss, of Burra } vents, seeking the bene-
Bazar in Calcutta, } fit of the Act XI. vic.
carrying on trade as } cap. XXI. was filed
Cloth Merchants and } in the Office of the
Brokers, Insolvents. } Chief Clerk on the 19th
day of April instant, and by an order of the same
date the Estate and Effects of the said Insolvents
were vested in the Official Assignee.

Templeton and Carapiet, Attorneys.

In the matter of Doorga- } Notice, that an appli-
persaud and Poorsuttum } cation for an *ad interim*
Doss, of Burra Bazar in } protection order has
Calcutta, carrying on } been this day made by
trade as Cloth Merchants } the said Insolvents, and
and Brokers, Insolvents. } that such application
will be heard and disposed of by the Acting Com-
missioner of the Insolvent Court, on Friday, the
27th day of April instant, at the hour of 10
o'clock in the forenoon.

“Any Creditor of the said Insolvents desirous
of opposing such application, must appear before the
said Court at the time and place aforesaid.”

Templeton and Carapiet, Attorneys.

In the matter of Poolin- } Notice, that an ap-
chunder Doss, lately of } plication for an *ad*
Baug Bazar in Calcutta, } interim protection order
Trader, an Insolvent. } has been this day made
by the said Insolvent, and that such application
will be heard and disposed of by the Acting
Commissioner of the Insolvent Court, on Friday,
the 27th day of April instant, at the hour of 10
o'clock in the forenoon.

“Any Creditor of the said Insolvent, desir-
ous of opposing such application, must appear
before the said Court at the time and place afore-
said.”

Goodall, Attorney.

Chief Clerk's Office, the 20th April 1860.

North-Western Bank of India in Liquidation.

TO SHAREHOLDERS.

A THIRD Dividend in part of Capital at 25 Rs. per Share, to be paid as far as possible in Government five per Cent. Securities, will be payable at the Bank Office on production of the Share Certificates on the 1st May next.

As Government Promissory Notes are not issued for a smaller sum than 500 Rupees, persons holding less than 20 Shares will be paid the Dividend in cash, according to the market value on the said date of 5 per Cent. Government Securities in Calcutta and allowing for the interest carried by them.

Holders of more than 20 Shares will be paid the Dividend, so far as their number of Shares will admit of division by four, in such Securities, and the balance in cash as above.

J. H. FERGUSSON,
Winding-up Manager.

77, CLIVE STREET,
Calcutta, 13th April 1860. }

India General Steam Navigation Company, "Limited."

NOTICE is hereby given, that an Extraordinary Meeting of this Company will be held on Wednesday, the 23rd day of May next, at noon, for the purpose of confirming the Special Resolution passed at a Special Meeting of the Company held on the 12th day of March last, for agreeing to the Articles of Association for the regulation and management of the Company.

By Order of the Directors,

FRANK STACE,
Secy., I. G. S. N. Co., Ltd.

CALCUTTA;
13-2, Strand,
The 9th April 1860. }

The Calcutta Steam Tug Association, "Limited."

IN accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & Co.,
Secys., Cal. S. T. Assn. Ltd.

Assam Company.

It is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. CARTER,
Secretary.

Lost, Stolen or Destroyed,

THE Government Promissory Note, No. 6048 of 16061 of 1854-55, of the 4 per Cent. Loan, dated 30th June, for Company's Rupees (1,000) one thousand, standing in the name of Unnoop Chund Kachra, the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

R. J. MEADE,
Offg. Political Agent.

The 4th April 1860.

Lost, Stolen or Destroyed,

THE under-mentioned Government Promissory Note, standing in the name of Fatma Begum, the Proprietress, by whom it was never endorsed to any person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietress:—

No. 37487 for Rupees 7,000 of 1854-55.

FATMA BEGUM.

LUCKNOW,
The 11th April 1860. }

Lost, Stolen, or Destroyed,

FROM the late Cawnpore Magazine during the Mutiny of 1857. The following Government Promissory Note, of the four per Cent. Loan, which was deposited as Security by Ishreepershaud, Government Harness Contractor.

No. 8473 of 2128 of four per Cent. Loan of 1835-36, for Rupees 1000.

Last endorsed to the late Nicholas Rielly, Assistant Commissary, Ordnance Department, in charge of Cawnpore Harness Depôt. Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Note in favor of the Deputy Commissary of Ordnance, now in charge of the Harness Depôt.

J. STEWART, *Lieut.,*
Deputy Commissary of Ordnance.

CAWNPORE;
H. & S. D. Office,
The 12th April 1860. }

Lost or Stolen.

THE first-halves of the following Bank of Bengal Notes, payment of which has been stopped at the Bank:—

No. 23188A.	for Rupees	10
" 08730B.	" "	25
" 18601C.	" "	50

Lost,

THE Right-hand Halves of Bank of Bengal Notes, No. 08515C for Rupees 50, and No. 02044B for Rupees 25, payment of which has been stopped at the Bank of Bengal.

LOST in a bearing letter, the first halves of the following Bank of Bengal Notes :—

No. 22380 for Rupees 50
 „ 37971 „ „ 10
 „ 42464 „ „ 10

Lost.

THE first and second halves of the Bank of Bengal Notes, viz :—

No. 41779A. for Rupees 10
 „ 03138A. „ „ 10
 „ 01448A. „ „ 10
 „ 22995G. „ „ 100

Payment of the above Bank of Bengal Notes has been stopped at the Bank.

NOBOCOOMAR CHATTERJEE.

Notices issued by the Post-Master General of Bengal.

No. 9666.

THE Public are specially cautioned of the risk attending upon the transmission of books or other parcels by the Banghy Post during the Monsoon, or rainy months, unless they are packed so as to be waterproof. The caution specially applies to roads where the Banghy Mail is carried by foot-runners, and which are often during the rains intersected by deep water-courses ; but not on the Grand Trunk Road, where wheeled Carriages are used, viz., the road from Calcutta to Benares and upwards.

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
 The 7th April 1860. }

No. 845.

NOTICE is hereby given that, under orders of the Director-General of the Post Office in India, any person leaving his Horses, Palankeens, or Servants, in the compound of a Dāk Bungalow, must pay a rent of eight annas a day in advance for each

Horse, or Servant, or Palankeen. If not paid in advance, the Cattle, Servants, or Palankeens, must be turned out.

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
 The 16th April 1860. }

Notices issued by the Post-Master of Calcutta.

No. 5182.

The 12th April 1860.—The Public are hereby informed that from and after the 1st of May 1860, the postage of Newspapers, Pamphlets, or other Printed Papers, not exceeding 6 Tolas, whether the same be imported or not imported, will be one anna, and one anna will be added to the above postage for every additional 6 Tolas or parts of 6 Tolas.

2. The compulsory pre-payment of postage on Newspapers, Pamphlets, or other Printed Papers, will take effect from the 1st of January 1861.

No. 4474.

The 11th April 1860.—The Overland Mail, *via* Marseilles and Southampton and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer *Colombo*, will be closed at this Office on Saturday, the 21st instant, at 6 p. m.

Letters, &c., for Penang, Singapore, Hong-Kong and Australia, will be forwarded *via* Galle by this opportunity.

	Weight.	<i>Via</i> Marseilles.	<i>Via</i> Southampton.
Postage. {	$\frac{1}{4}$ ounce	Rs. 0 6 0	Rs. 0 4 0
	$\frac{1}{2}$ „	„ 0 8 0	
	$\frac{3}{4}$ „	„ 0 14 0	„ 0 8 0
	1 „	„ 1 0 0	
	2 „	„ 2 0 0	„ 1 0 0

No. 5305.

The 19th April 1860.—An After-Packet per Steamer *Colombo* will be kept open at this Office till 3 p. m., the 23rd instant.



SUPPLEMENT TO
The Calcutta Gazette.

SATURDAY, APRIL 21, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajecotee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapershaud Ghose, Coshinath Ghose and Oomachurn Dutt; sudder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE;
Collector's Office,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bhellawur; recorded proprietors, Mussts. Muckdoomun, Nujmooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sudder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiress of Musst. Muduhun deceased, surety of Busharut Hossein, farmer of Moazah Samadhee Boozoory, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP;
Gya,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah; sudder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR;
Collector's Office,
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rughoonauth Paharee, Chundee Churn Paharee, Kasseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur; sudder jumma, rupees 2,624-12-0 $\frac{3}{4}$.

No. 2241.—Mehal Rampoor *alias* Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Annund Mae Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee; sudder jumma, rupees 5,206-9-8.

F. R. COCKERELL,
Officiating Collector.

MIDNAPORE COLLECTORATE, }
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore; sudder jumma, rupees 994-2-6.

A. HOPE,
Collector.

PATNA COLLECTORATE, }
The 3rd April 1860. }

NOTICE is hereby given, that the under-mentioned Estates, in Zillah Bhaugulpore, will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Katsukrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kalleechurn and Mussamut Dilnoor; sudder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah; recorded proprietors, Kalleepershaud and Gooman Singh; sudder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. LOWIS,
Officiating Collector.

COLLECTOR'S OFFICE; }
Bhaugulpore, }
The 4th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah 24-Pergunnahs, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Saturday, the 28th day of April 1860, corresponding with 17th Bysack 1267 B. S., for Arrears of Revenue or other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class IV.—Estates to be sold for Arrears due on other Estates.

No. 281.—Kismut Pergunnah Meddanmullo, Kismut Kundurpopore, &c.; recorded proprietor, Soudaminee Dossce; sudder jumma, rupees 597-14-11.

Class I.—Permanently-settled Estate.

No. 658.—Kismut Pergunnah Ballea, Turuff Sreekristopore; recorded proprietors, Ramdhone Bose and others; sudder jumma, including Police, rupees 1,141-12-1.

Class II.—Temporarily-settled Estate.

No. 1367.—Resumed Mehal Beel Dautbhanga; recorded proprietors, Hurrinrain Ghose and others; sudder jumma, rupees 1,100-2.

G. BRIGHT,
Officiating Collector.

COLLECTOR'S OFFICE; }
24-Pergunnahs, }
The 10th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Shahabad, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 5th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 296.—Erazee Rampoor Ghoghur, Pergunnah Barregaon ; sudder jumma, rupees 1,268-113-3.

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE, }
The 7th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Sylhet, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 7th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 18th day of January 1860 :—

Class I.—Permanently-settled Estate.

No. 40,981.—Talook Chytun Chand, Pergunnah Chytun Nuger ; recorded proprietor, Ray Rada-gobind Sing ; sudder jumma, Co.'s rupees 992-10-3.

GEORGE G. BALFOUR,
Officiating Collector.

ZILLAH SYLHET, }
The 7th April 1860.



The Calcutta Gazette.

WEDNESDAY, APRIL 25, 1860.

Legislative Council of India.

THE 14TH APRIL 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Hon'ble the Governor General on the 9th April 1860 (communicated to the Legislative Council on the 14th idem), and is hereby promulgated for general information :—

ACT. No. XI of 1860.

An Act to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Enquiry.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows :—

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 4th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to fulfil his agreement.

appear in obedience to the summons, he may issue a warrant for the arrest of such person.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may at any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 (for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.) Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

Remedy.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement has been obtained by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

Provido.

If agreement obtained by force or intimidation, complaint to be dismissed.

Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

IV. If any complaint preferred under this Act be dismissed for want of proof or appearance of the complainant, or for any other cause, the Magistrate may order the complainant to pay such amount for costs and compensation as he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

V. If any person from and after the 4th day of April 1860, shall by violence, threats, or otherwise, intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

VI. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

VII. No appeal shall lie from the decision of a Magistrate under this Act.

VIII. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

IX. A decision of a Magistrate shall be a bar to any further proceeding for the same breach of agreement. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

X. This Act shall have effect from and after the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

XI. All orders made or acts done before the 4th day of April 1860, which would have been lawful if the Bill "to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law are hereby declared to be valid. And all Magistrates and other Public Officers are hereby indemnified for any acts

done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

XII. The Lieutenant-Governor of Bengal shall, as soon as conveniently may be, issue a Commission to such persons as the said Lieutenant-Governor shall think fit, for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

XIII. In case of the death or resignation of any of the said Commissioners, or of any of them becoming unable or refusing to act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

XIV. It shall be lawful for the Commissioners aforesaid, by a summons under the hand of any one of them, to require the attendance before them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Commissioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall be compelled to attend before the said Commissioners or to give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

XV. It shall be lawful for the Commissioners aforesaid, or one of them, to administer an oath, or in the case of persons allowed by law to make affirmation instead of taking an oath, an affirmation in such form as to them the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

XVI. If any person, upon whom any such summons shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

XVII. Whenever a summons is issued for the attendance of a witness under this Act, the Commissioners may if they think fit order such witness to receive from the Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

M. WYLIE,
Clerk of the Council.

The following Bill, as read a second time in the Legislative Council on the 24th March 1860, is referred to in the foregoing Act:—

A Bill to enforce the fulfilment of Indigo Contracts.

WHEREAS it is expedient, pending a commission of enquiry into the practice of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 24th day of March 1860 to cultivate according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant; and failing the immediate payment of the damages assessed, may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 (*for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter*). Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

III. If any person from and after the 24th day of March 1860 shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof; or if any person from and after the date aforesaid shall conspire with any other

person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

V. No appeal shall lie from the decision of a Magistrate under this Act.

VI. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

VII. This Act shall have effect from and after the 24th day of March 1860, within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

The following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon after the 18th of July next :—

A Bill relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

WHEREAS it is expedient to render lawful the Emigration of laborers, being Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 (relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada) to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

II. All the provisions of Act XXXI of 1855 and of the Schedule thereto shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words "or the British Colony of Saint Kitts" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

III. This Act shall take effect as to the Colony of Saint Kitts from the day when the Governor General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

Commencement of Act.

India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

The following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for the Licensing of Arts, Trades, and Professions.

WHEREAS it is expedient to provide for the Licensing of Arts, Trades, and Professions in the British Territories in India, and to impose a tax on the grant of such Licenses; It is enacted as follows :—

I. Regulation IV. 1818 of the Madras Code (prescribing Rules for the assessment and collection of the *Veesabuddy* or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Districts or the *Zillahs* of Bellary and Cuddapah), and Regulation V. 1832 of the same Code (declaratory of the liability of persons exercising certain arts, trades, and professions to the *Mohturfa* Tax) are hereby repealed.

II. From and after the day of every person who shall exercise any lawful art, trade, or profession, shall be required to take out such license as is by this Act directed.

III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely—

Every person who shall exercise any art or trade having for its object the procurement of gain to such person :

Every Company or Association or body of persons who shall exercise any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India; or constituted or regulated by deed of settlement or other instrument :

Every partnership of persons who shall exercise any art or trade for the procurement of gain to such partnership.

IV. A license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall exercise his art, trade, or profession, or by such other Officer as the Government shall appoint or authorize in that behalf. If the person requiring such license shall exercise his art, trade, or profession in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate; but if the art, trade, or profession so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession is so carried on.

V. There shall be specified in every license to be granted under this Act the date of the grant thereof, the true name of the person to whom the license is granted, the sum paid for such license, and the place or places where such person shall exercise or intend to exercise his art, trade, or profession.

VI. Every license which shall be granted under this Act shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

VII. Every person to whom any such license shall be granted and who shall be desirous of continuing to exercise his art, trade, or profession after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding Section, and shall renew the same from year to year, so long as he shall desire to continue such art, trade, or profession.

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums hereinafter mentioned (that is to say),

If the person shall be an artizan . . .	1 Re. a year.
If a petty retail dealer of Class II . . .	2 Rs. a year.
If a retail trader of Class I or a small manufacturer for retail sale only . . .	4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession . . .	10 Rs. a year.

IX. The Collector or other Officer authorized as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person to whom a license is granted shall be assessed.

X. On or before the day of in every year, the Collector or other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

XI. After the said day of if any person exercise his art, trade, or profession without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, recover in suits for or charge claimed by him in trade debts, &c. respect of the art, trade, or profession exercised by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

XIII. Any person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse to produce his license when required so to do by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid, shall on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

XIV. All offences under this Act made punishable by any penalty may be prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or agricultural menial.

XVI. Nothing in this Act shall be construed to alter or affect the provisions of any other Law or Regulation relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

XVIII. It shall be lawful for the Government General of India in Council from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks:—

A Bill for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.

PART I.

Imposes Duties of 3 and 1 per Cent.

I. FROM and after the day of there shall be charged, raised, levied, collected and paid for the service of the Government of India, during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4 respectively, the yearly Duty of 3 Rupees for every 100 Rupees of the annual value thereof, that is to say,

SCHEDULE 1.

For and in respect of the property in, and profits arising from all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of property whatever, whether situate in India, or elsewhere; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, employment or calling, whether the same shall be carried on in India or elsewhere.

And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, employment or calling exercised within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities or dividends, payable to any person residing in India, out of any public revenue whatever, or payable to any person, whether residing in India or elsewhere, out of any public revenue of or in India.

SCHEDULE 4.

For and in respect of every public office or employment of profit, and every office or employment of profit in or under any Company in India, and upon every annuity, pension, or stipend payable by the Government of India, or out of the public revenue of India, except annuities charged to the Duties under Schedule 3.

II. From and after the day aforesaid, there shall also be charged, raised, levied, collected and paid, for the purposes hereinafter mentioned and described as local purposes, for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly Duty of 1 Rupee for every 100 Rupees of the annual value thereof.

III. Upon every fractional part of 100 Rupees of the annual value or amount of the property and profits aforesaid, the like proportion of Duties at the respective rates aforesaid shall be charged, but no Duty shall be charged of a lesser denomination than one anna.

IV. The said Duties shall be charged and levied by yearly assessments. Assessments to be for the current year. Every assessment made under this Act within the year appointed for making the same shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made.

V. Such year shall commence, for the first assessment, on the 1st day of May 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of May in the year of such assessment.

PART II.

Appointment of Officers for managing and assessing the Duties.

VI. The Duties by this Act imposed shall, subject to the provisions of this Act, be under the direction and management of the several Chief Revenue Authorities for the time being in each Presidency, Lieutenant-Governorship and Province. The said authorities are hereby empowered to do all such acts and things subject as aforesaid, as may be deemed necessary or expedient, for the collecting, receiving, and accounting for the said Duties throughout the respective Presidencies, Lieutenant-Governorships and Provinces respectively, for which they are appointed, in the like manner as they are authorized to do with relation to any other Duties or Revenue under their care.

Commissioners for General Purposes.

VII. In each of the Presidency Towns of Calcutta, Madras, and Bombay, and in the several Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the several local Governments shall, from time to time, appoint such and so many persons, as they shall deem expedient, to be Commissioners for the general pur-

poses of this Act for and within the said Towns and Stations respectively, of whom not less than two shall be persons not in the service of, or holding any office under the Government. The persons so appointed in the Presidency Towns shall not be less than six in number: and in the Stations of the said Settlement shall not be less than four in number.

Provided that, if any person not in the service of the Government, being so appointed as aforesaid, shall decline or neglect to take upon himself the execution of the said office, it shall be lawful for the local Government to appoint a person in the service of the Government, or a person not in such service, as it may deem expedient, to be a Commissioner in lieu of the person so declining or neglecting.

VIII. In each and every District in India, not being within any of the said Presidency Towns, or the Settlement aforesaid, the several local Governments shall appoint each and so many persons, not less than four in number, as they shall deem expedient, to be Commissioners for the general purposes of this Act, within the said several Districts respectively, of whom one at least shall be a person not in the service of, or holding any office under, the Government.

Provided that, if it shall appear to the local Government that no such person as last aforesaid, competent to exercise the duties of such Commissioners, can be found within the District, or if any such person being appointed as aforesaid shall decline or neglect to take upon himself the execution of the said office, and in the judgment of the local Government it be deemed expedient, it shall be lawful for the said local Government, instead of appointing a person not in the service of the Government, to appoint a person in the service of the Government to be one of the said Commissioners.

IX. 1. When any Commissioner for general purposes, appointed under this Act, shall die or neglect to act, (except as in the 7th and 8th Sections provided for,) or having begun to act, shall decline or neglect to act any further, or shall leave India without the intention of returning within three months, or shall not be present at any of the meetings whenever it shall be held by the Commissioners, within six successive months, after notice of all such meetings shall have been left at his residence, the local Government shall appoint a person to be a Commissioner for general purposes in the place of the Commissioner so dying or declining, or neglecting to act, or leaving India.

2. It shall also be lawful for the said local Government, from time to time, to remove any Commissioner, and to appoint another person to be a Commissioner in his place.

Provided that no Commissioner not in the service or employment of the Government shall be so removed, without the consent of the Governor-General of India in Council.

3. If the Commissioner so dying, or declining or neglecting to act, or leaving India, or so removed, shall not have been in the service of the Government, such new appointment to supply such vacancy shall be subject to the several provisions and conditions contained in Sections VII

and VIII respectively, concerning the original appointment.

Provided that, if at the time of filling up such vacancy, the number prescribed in those Sections respectively of persons not in the service of the Government shall be and continue to act as such Commissioner or Commissioners, it shall be lawful for the local Government to appoint a person in the service of, or holding an office under, the Government to supply such vacancy.

X. The Commissioners for general purposes shall execute this Act in all matters relating to the Duties in Schedule 1, in Schedule 2, and Schedule 4 of this Act, except when such matters are hereby directed to be done by the Collectors, and except also as regards Schedule 2, where such matters are herein directed to be done by the Commissioners for special purposes, and except as regards Schedule 4, where such matters are directed to be done by the Commissioners hereby authorized to be appointed for certain of the Duties in that Schedule.

Districts of Commissioners and Officers appointed under the Act.

XI. 1. It shall be lawful for the several local Governments, from time to time, to declare and to alter, extend or diminish the limits of the District or local jurisdiction of any Commissioners or Officers appointed under or acting in the execution of this Act; and to direct that the said Commissioners and Officers appointed and hereby authorized to act for and in the said Presidency Towns and Stations shall exercise the powers hereby conferred on them in and throughout such District, or such portions of any District near to the said Towns and Stations respectively, as such local Government may direct. And in regard to Districts not within any of the said Towns or Stations, that the Commissioners and Officers appointed for and authorized to act in any District shall exercise the powers hereby conferred on them in and throughout any portion of any other District besides that for which they have been so appointed and authorized to act respectively.

2. As soon as any such order shall have been made, altering the limits of the District or local jurisdiction of any Commissioner or Officer as aforesaid, such Commissioner or Officer shall, by the order aforesaid, have and exercise in and throughout the District or jurisdiction so defined, altered, extended or diminished, all the powers hereby conferred on such Commissioner and Officer respectively.

XII. The word "District," as used in this Act, shall, as regards the said Presidency Towns and Stations, include and apply to the said Towns and Stations respectively, and (when any such order as aforesaid shall have been made) the said Towns and Stations, together with any District or portion of a District which may be declared to be within the local limits of the jurisdiction of the Commissioners for such Towns or Stations: And

Commissioners for General Purposes to have the general execution of the Act, except where special provision is made otherwise.

Power of Government to define limits of Districts.

Vacancies among Commissioners to be supplied.

Word "District," as used in this Act, to consist of District so defined.

shall, as regards any place not being within any of the said Presidency Towns or Stations, include and apply to any District of Revenue; and where any such order as aforesaid shall have been made, any District of Revenue, as defined, altered, extended or limited by such order.

XIII. The several local Governments shall appoint a Clerk to the Commissioners for general purposes in each District in which they shall be so appointed as aforesaid, which Clerk shall execute his office according to the Regulations of this Act, and shall act as such Clerk as well in all matters to be done by, under, and before the said Commissioners, as also in all matters to be done by, under, and before the Collector of the District in regard to the making and allowing the assessments mentioned in this Act, and carrying into effect the provisions thereof. Such Clerk may be removed by the local Government and another may be appointed in his place.

Commissioners for Special Purposes.

XIV. Within and for each of the said Districts and of the Divisions of Revenue hereinafter mentioned, the Officers and persons hereinafter mentioned, together with such other persons as shall be appointed in that behalf by the local Government, shall be Commissioners for the special purposes of this Act, that is to say,

In Calcutta, the Members of the Board of Revenue for the Presidency of Fort William for the time being.

In Madras, the Members of the Board of Revenue for the Presidency of Fort Saint George for the time being.

In Bombay, the Commissioners or Commissioner of Revenue for Bombay for the time being.

In Allahabad and the Division of Revenue of Allahabad, the Members of the Board of Revenue for the North-Western Provinces for the time being.

In Lahore and the Division of Revenue of Lahore, the Chief Revenue Authority for the Punjab for the time being.

In each of the Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the Chief Revenue Authority for such Station for the time being.

And it shall be lawful for the local Government to appoint such other person or persons as may be deemed expedient to be a Commissioner or Commissioners for such special purposes in and for the several Districts and Divisions aforesaid, and from time to time to remove such person or persons, and appoint another or others in his or their place.

XV. It shall be lawful for the local Government to appoint such person or persons as they may deem expedient to be a Commissioner or Commissioners for the special purposes of this Act, in and for any District, or in and for any Division of Revenue not hereinbefore expressly mentioned, and from time to time to remove such person or persons, and appoint another or others in his or their place. Nevertheless, it shall not be necessary for the Government to make any such appointment in any District or Division not hereinbefore expressly mentioned.

XVI. Wherever by this Act authority is given to the Commissioners for special purposes to do any act, or to make, sign, or allow any assessment, or hear any appeal, or levy or receive any Duty, all the powers and authorities which may be exercised in that behalf under this Act by the Commissioners for general purposes, or by their order or warrant, shall and may be exercised by the Commissioners for special purposes, or by their warrant or order.

XVII. Not less than two of the said Commissioners for general purposes, or of the said Commissioners for special purposes shall be competent to form any meeting under this Act; and such two Commissioners, or the major part of the Commissioners present at any meeting, shall be competent to do any act authorized by this Act. Provided that, where authority is given by this Act to appoint one Commissioner only for any District or Division, and one Commissioner only has been appointed or is acting for such District or Division, any act, which is hereby directed or authorized to be done by, or before the Commissioners of a District or Division, may be done by or before such one Commissioner.

Special Commissioners for Government Securities and Public Departments.

XVIII. The Accountant General and the Sub-Treasurer of the Presidency of Fort William in Bengal; the Accountant General and Sub-Treasurer of the Presidency of Fort St. George; the Accountant General and Sub-Treasurer of the Presidency of Bombay; and the Revenue Authorities in charge of the Public Treasury and authorised to make disbursements therefrom, in and for any District or place in or at which the interest on any securities of the Government of India, or any annuities payable out of the public revenue of India shall be payable, shall be respectively Commissioners for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said Officers respectively hold office; and in respect of all other yearly sums (other than the salaries, pensions or stipends mentioned in the five next succeeding Sections of this Act), payable by the said Government, or out of the public revenue at the Government Treasuries at the said places respectively, and also in respect of all other profits chargeable with any Duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several Officers respectively.

XIX. The several Officers charged or entrusted with the duty of auditing, and the several Officers charged or entrusted with the duty of paying and disbursing the salaries and allowances to any person in the civil employment of the Government, or for the payment of which the audit of any Civil Auditor is required, and payable out of the public revenue, shall be respectively Commissioners for executing this Act.

for the purpose of assessing all salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any Civil Auditor is required, and payable from the public revenue by or upon the audit of such Officers respectively.

XX. The several Officers charged with the duty of auditing, and the several Pay-masters and Officers charged with the duty of paying and disbursing any pay, salaries, or allowances payable to any Officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Force, or in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of any Military Auditor is required and payable out of any public revenue, shall be respectively Commissioners for executing this Act for the purpose of assessing all pay, salaries and allowances payable to any person in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of the Military Auditor General is required, and payable from the public revenue at, by, or upon the audit of such Officers respectively.

XXI. The several Officers charged or entrusted with the duty of auditing, and the several Pay-masters and Officers charged or entrusted with the duty of paying any pay, salaries and allowances to any Officer or person in Her Majesty's Indian Naval Forces, or in the Marine Service of, or in any Marine Department and employment under, the Government respectively, shall be Commissioners for executing this Act, in respect of all pay, salaries, and allowances payable to any person in the Marine Service of the Government, or serving in any Marine Department and employment.

XXII. The several Pay-masters and Officers charged or entrusted with the audit and payment of pensions or stipends payable by the Government or out of the public revenue in any place in India; and if the local Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be Commissioners for executing this Act in respect of any of the pensions or stipends payable or audited by such Pay-masters and Officers respectively.

XXIII. Whenever, and so often as it shall appear to the local Government necessary or expedient to appoint any Commissioner or Commissioners for the purpose of executing any matters in relation to any of the duties mentioned in Schedule 3 or Schedule 4 of this Act in respect of which no provision has been herein made for the appointment of Commissioners, or for the purpose of executing any matter in relation to the duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government, with the approval of the Governor-General in Council, to appoint such person, or such and so many persons as it may deem expedient to be a Commissioner or Commissioners for the special purpose of executing this Act, in respect of such matter or matters, and at such place or places.

XXIV. The several Commissioners authorized to be appointed in the six last preceding Sections of this Act shall, when appointed, have authority to exercise and apply all the powers of this Act as fully and effectually as the Commissioners for general purposes are authorized to exercise and apply the same, so far as the same relate to the said Duties, to be assessed by the said Commissioners appointed under the last-mentioned Section respectively: and shall make their assessment of the said Duties under, and subject to, the Rules contained in this Act in respect of such Duties respectively, according to the several Schedules under which such Duties are chargeable.

Provided that any one of the said Commissioners for the purposes mentioned in the said six last preceding Sections of this Act shall be competent to exercise the powers vested by this Act in the said Commissioners.

Collector.

XXV. The Collector of Revenue or other Civil Officer of the Government performing the duties of Collector of Revenue, for, and in any District, shall be the Collector of Duties under this Act, and shall execute this Act in all matters which are hereby directed to be done by the Collector.

XXVI. 1. It shall be lawful for the local Government, whenever it shall deem fit, to appoint two or more Collectors for the purpose of this Act in any District, and to direct that the said District shall be divided for the purposes of this Act into two or more Divisions, and that any one of such Collectors shall act in the execution of this Act for and in such one or more of the said Divisions as it shall appoint.

2. In such case all and every the powers herein directed to be exercised, and all and every the matters herein authorized to be done within or with reference to any District, shall be exercised and done respectively within or with reference to any Division of a District.

Assessors.

XXVII. 1. The several local Governments shall appoint Assessors and (if such Governments shall think fit) Assistant Assessors for the duties mentioned in this Act, in and for each of the said Districts.

2. The said Assistant Assessors, if appointed, shall have all the powers by this Act given to Assessors, except the powers of making or of signing assessments.

3. Such Assessors or Assistant Assessors may be removed by the local Government, and others may be appointed in their place.

4. In case of any Division of a District under Section XXIV, it shall be lawful for the local Government, if it shall think fit, to appoint Assessors or Assistant Assessors in and for each Division of such District.

XXVIII. Whenever a new appointment of Commissioners, whether for general purposes or for special purposes, or for any of the purposes mentioned in this Act, or of any Collector or Assessor, shall take place, the Commissioners, as constituted after such new appointment, and the newly-appointed Collector or Assessor respectively, shall execute this Act, as well with respect to the Duties which shall not have been, but which ought to have been assessed in any former years under this Act, as to the assessment to be made in the year in which they shall have been appointed, and shall have the like powers to assess, levy, and collect such Duties and arrears as they have to assess, levy, and collect the Duties assessed by them.

XXIX. The Officers for receipt and collection of the local revenue, together with such other Officers as may be appointed by the local Government in that behalf, shall be the Officers for receipt and collection of the Duties imposed by this Act.

XXX. 1. Every person appointed as Commissioner under this Act, and every Collector, Assessor, or Assistant Assessor, and Clerk to Commissioners under this Act, shall, before he shall act in the execution of this Act, take the oath applicable to such Officers respectively prescribed in the Schedule hereto marked No. 5.

2. Every Officer for receipt or collection under this Act shall, before he shall act in the execution of this Act, so far as relates to the Duties contained in Schedule 2, take the oath applicable to the said Officers prescribed in the said Schedule No. 5.

3. Any one of the persons appointed as Commissioners is hereby authorized to administer such oath, and the same shall be subscribed by the person taking it.

PART III.

General mode of Assessment.

XXXI. 1. For the raising and levying the said Duties, the Commissioners for general purposes in each District shall hold a meeting under this Act, at which meeting the Assessors of the District and the Assistant Assessors, if any, shall attend.

2. The said Commissioners shall, at such meeting, administer to the said Assessor and Assistant Assessor, if any, the oath required hereby to be taken by them respectively, and shall issue their Precept to the said Assessor, directing him to give the notices hereinafter mentioned, within such time and in such manner as the said Precept shall direct, together with such instructions in writing as may be necessary for carrying this Act into execution.

XXXII. The Assessor shall, within the time directed by the Precept of the Commissioners, give notice, or cause notice to be given, to every person chargeable to the said Duties in respect of any property or profits situate or arising within the District for which the said Assessor shall act, or shall leave, or cause to be left, such notice at his dwelling-house, or usual place of business, requiring every such person to prepare, and deliver all such lists, declarations, and

statements as they are required to do by this Act within such time as shall be limited in the said Precept.

XXXIII. 1. The said Assessor shall also, within the time and in the manner directed by the Precept of the said Commissioners, cause general notice to be given by proclamation, in the manner usual in the District, requiring all persons who are by this Act to make out and deliver any lists, statements or declarations, to make out and deliver to the said Assessor, or to the Clerk to the said Commissioner, or to such Officer, or at such Office as shall be mentioned in that behalf in the said notice, all such lists, statements and declarations, within the time therein limited.

2. Such general notice shall, when so verified, be deemed sufficient notice to all persons residing in the District, wherever they shall have been given as aforesaid, and the proclamation of the same in the manner aforesaid shall be deemed good service of such notice.

3. Provided that the Commissioner for general purposes shall, in all cases, determine what is the usual and proper manner of giving notice by proclamation in the District or place wherein such notices are to be given and the notice shall be given in the manner directed by the said Commissioners.

Lists and Statements.

XXXIV. Every list, statement, or declaration required to be delivered by any notice under this Act shall be delivered to the Assessor of the District, or to the Officer, or at the Office mentioned in the said notice, as shall be directed in such notice, and within the time therein limited.

XXXV. 1. Every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act within the period mentioned in such notice, prepare and deliver to the person, or at the Office mentioned therein, a true and correct statement in writing, in such form as shall be directed under the authority of this Act, and signed by the person delivering the same, containing the amount and particulars of the profits and income arising to such person from all and every the sources chargeable under this Act, according to the respective Schedules thereof, which amount shall be estimated for the period mentioned and according to the respective Rules contained in this Act.

2. To such statement shall be added a declaration that the same is truly estimated on all the sources contained in the said several Schedules, describing the same, after setting against, or deducting from such profits such sums as are allowed by this Act, and no other sum, and every such statement shall be made exclusive of the profits or income, accrued or accruing from interest of money or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

XXXVI. 1. Every person who shall be in the receipt of any money or value, or the profits arising from any of the sources mentioned in this Act, or of belonging to any other person, in whatever character the same shall

be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the manner herein directed, a list in writing in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, or profits, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman, subject to the provisions of the English Law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the Duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

2. Every person acting in such character jointly with any other person shall, in the manner aforesaid, deliver a list of the names and places of abode of every person so joined with him at the time of delivering such list.

XXXVII. 1. Every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the Assessor of the District wherein such person shall reside a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of other persons, not being menial servants, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere, at which he is entitled, under this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence.

2. Such lists shall be signed by the respective parties delivering the same, and shall be made out in such form as shall be directed under the authority of this Act.

3. Provided always that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear to the Commissioners for executing this Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the Duties hereby imposed.

Duties of Assessors.

XXXVIII. The Assessor shall make out an alphabetical list, and deliver the same to the Collector of the District, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act, and the names of all persons having property or profits chargeable under this Act within the District of such Assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the Commissioners for Special Purposes, and also

Assessors to deliver alphabetical list of persons on whom notices served:

the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within, but having a residence out of such limits.

2. If such Assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the Collector of the District may, at any time afterwards, cause such notice to be delivered to, or served on such person, and may also, from time to time, cause the like notice to be delivered to, or served on any person coming to reside in any District after the expiration of such notices.

XXXIX. The Assessor for every District shall personally appear and make oath before the said Collector, that the several notices required to be delivered as aforesaid, by this Act, have been duly served in the manner required by this Act, to the best of his knowledge; and that general notices to the effect mentioned in this Act have been duly proclaimed in the manner hereby required in such proper places within the District, for which such Assessor shall act, as by this Act is required.

XL. 1. The Clerk to the Commissioners shall, with all convenient speed, abstract the returns of statements delivered to such Collector by the Assessor into books to be provided for that purpose, and according to such forms as shall be transmitted from the Chief Revenue Authority aforesaid.

2. Such abstracts shall contain the names of the persons making such returns, and the several amounts of profits returned by them respectively.

3. Such abstracts shall be delivered by the said Clerk to the Collector; who shall, when he shall have completed his assessments, deliver the same to the said Commissioners.

4. All such returns shall be numbered and filed in the Office of the said Commissioner and carefully kept so long as the accounts of the said Duties for such District, or any part thereof, shall remain unpaid.

5. The Assessor of the District shall have free access to all such books at all reasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary, in order to the due execution of this Act.

XLI. 1. The Assessor shall make out his assessment on all lands and houses within the limits of his District, and shall set down therein the full and just annual value of all such lands in each particular case, according to the directions of this Act, together with the names of the owners, or of the persons assessed in respect thereof.

2. And shall also make out his assessment on all persons who have made returns, or ought to have made returns under any of the Schedules 1, 2 and 4, of this Act, in respect of the profits or income wherewith they are chargeable respectively under any of the Schedules to which the said returns relate (except in respect of such profits described in Schedule 2, as are to be assessed by the Commissioners for Special Purposes, as hereinafter authorized).

Assessor to make out his assessment from Returns.

XLII. The said Assessor shall deliver the said assessments, together with all returns which shall have been made to him, (except returns under Schedule 2, when assessments are to be made by the Special Commissioners as hereinafter authorized) to the Collector of his District, such returns being first progressively numbered.

2. Whenever the said Assessor shall not be able to make his assessment according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for him to make application to the said Collector, or to the said Commissioners of his District, who shall severally instruct such Assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities vested in them respectively.

XLIII. At or after the time of bringing in his assessments as aforesaid to the Collector, the Assessor, in the presence of the Collector, shall make oath that such assessments are true, and are made according to the best of his skill and judgment, and shall submit to be examined on oath before the Collector, or before the Commissioners, in all matters and things concerning the said assessments which the Collector or the Commissioner shall require for his or their information.

Duties of Collectors.

XLIV. 1. Within a reasonable time after the Assessor shall have delivered the said assessments, the Collector of the District shall proceed to take the same, and also the said several returns and statements into consideration.

2. In case he shall be satisfied that the same have been made truly and correctly, and so as to charge the several properties and persons mentioned therein with the full Duties which ought to be charged on them respectively, and that the said returns and statements upon which the said assessments have been made, have been *bona fide* made according to the provisions of this Act, so as to enable the said Collector to charge the persons returning the same with the full Duties with which they ought to have been charged on account thereof, the said Collector shall allow and sign such assessments.

3. But in case the Collector shall not be satisfied with the correctness of any of the said assessments, or of any of the returns or statements upon which the same may have been made, it shall be lawful for the said Collector, according to the best of his judgment, to correct and rectify such assessments, either by increasing or reducing the same, so that the Duty may be fully and fairly charged according to the intent and meaning of this Act, and the said Collector shall allow and sign the said assessments when so rectified.

XLV. If any person shall have made default in the delivery of any statement or return, such person not having been otherwise charged to the Duties in respect of which such statement or return ought to have been made, or if the Collector shall

not be satisfied with the statement delivered by any person, either in consequence of the same being in itself insufficient, or in consequence of his not believing the truth of the statements therein, the Collector, assisted by the Assessor, shall make an assessment on such person in such sum as according to the best of the judgment of the Collector ought to be charged on such person by virtue of this Act.

XLVI. The Assessor shall and may, at all reasonable times, inspect and examine any assessment which shall be signed and altered by the Collector; and in case he shall, before the delivery thereof to the Commissioners for general purposes, discover any error in the same, which, in his judgment, shall require amendment, he shall certify the same to the Collector, by whom the assessment shall be signed and altered, and the Collector, upon sufficient cause being shown to him, shall amend the same as in his judgment the case shall require.

XLVII. In every case where the Assessor shall object to the amount of the Duty charged in any assessment, altered and signed by the Collector, and not corrected by him as in the last Section provided, (which the Assessor is hereby empowered to do in any case upon sufficient cause,) he shall state such objection in writing to the said Collector, who shall thereupon certify the same, together with the reasons for making such assessment, and any information he shall have obtained respecting the same, to the Commissioners for general purposes; and the said Assessor shall also give notice thereof to the party assessed, in sufficient time to enable such party to appear before the said Commissioners for general purposes in support of such assessment.

XLVIII. 1. The Collector shall cause certificates of the assessments made and allowed by him to be duly made out, from time to time, as the same shall be completed, which certificate shall contain the names of the parties charged, and the sums which they respectively ought to pay by virtue of this Act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to the Collector by the Chief Revenue Authority aforesaid.

2. The Collector shall also, from time to time, deliver the said assessments and also the statements returned by the parties relating to such assessments, to be delivered under cover sealed up to the Commissioners for general purposes.

XLIX. 1. As soon as the said assessment and returns shall have been delivered to the Commissioners for public purposes, the Collector shall cause notice of the said assessments having been made, and of the time for hearing appeals therefrom to be given, which notice may be given by delivering a copy of such assessments to the Assessor of such District for the inspection of the parties charged thereby, together with a public notice of the day of appeal to be given by proclamation as aforesaid, in the manner directed by the said Commissioners, and also by affixing a copy thereof in the Office of the said Commissioners.

2. Such notice shall be given at least fourteen days before the day of hearing the appeal.

PART IV.

Appeals from Assessments.

L. 1. If any person shall think himself aggrieved by an assessment made by the said Collector, it shall be lawful for him, on giving ten days' notice thereof in writing to the Assessor, to appeal to the Commissioners for general purposes in the District where such assessment was made, who shall hear and determine such appeal.

2. The Commissioners for general purposes shall, from time to time, appoint days for hearing appeals and also objections made by the Assessor as aforesaid—as soon after any assessments shall be returned to them by the Collector, as conveniently can be done, notice of which days so appointed shall be given as aforesaid.

3. The meetings of the Commissioners for the purpose of hearing appeals and objections shall be held, from time to time, within the time limited by the said Commissioners, with or without adjournment, and no appeal shall be received after the time so limited, except on the ground of diminution of income, as hereinafter mentioned.

4. If any person shall be prevented by absence, sickness, or other reasonable cause to be allowed by the said Commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said Commissioners to give further time for that purpose.

LII. 1. Upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the Assessor shall have stated his objection in writing to an assessment, and shall have given such notice thereof as hereinbefore mentioned, the said Commissioners may, if they shall think fit, direct their Precept to the person appealing, to return to them, within the time limited therein, a Schedule containing such particulars as the said Commissioners shall demand for their information respecting the property of such person, or the trade, or concern, or the profession, or employment, respectively carried on or exercised by him, and the amount of the balance of his profits, distinguishing the particular amounts derived from each separate source, or respecting the particulars of the deductions from any of such profits made in such Schedule.

2. If any Statement or Schedule, delivered under any such Precept, shall appear to the said Commissioners insufficient or deficient in any particular, the said Commissioners are hereby empowered and required to demand, from time to time, a fresh Statement or Schedule, containing such particulars as aforesaid, whenever the same shall appear to them necessary, and so on, from time to time, until a complete Schedule, to the satisfaction of the said Commissioners, of all the particulars required by them, shall be delivered.

3. Every such Precept, upon being delivered or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof.

4. Or in case such person shall have removed from the jurisdiction of the said Commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such Precept on or near to the door of the Office where the Commissioners shall meet in the execution of this Act, and upon giving such further general notice, proclamation, or otherwise, as the said Commissioners shall direct, such Precept shall be binding on such person according to the exigency thereof.

5. The person so served shall make the return required by the said Commissioners within the time limited in such Precept, under the penalty in this Act contained, and subject to such charge as the said Commissioners are hereby authorized to make in such case.

6. The Assessor shall have free access, at all reasonable times, to the Schedule when returned as aforesaid, and shall take such copies thereof, or extracts therefrom, as he shall think necessary, for the due execution of this Act.

LII. 1. It shall be lawful for the Assessor, within a reasonable time to be allowed by the said Commissioners for general purposes, after he shall have had the examination of such Schedules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information.

2. The said Assessor shall, in every case of objecting to any such Schedule, deliver a notice in writing of such objection to the party to be charged or leave the same at his last or usual place of abode, under cover, sealed up and directed to such party.

3. Any such objection shall be heard by the Commissioners, at the same time as the appeal from, or objection to the assessment, in respect of which the Schedule objected to shall have been filed.

Persons assessed to attend hearing of appeals personally, unless attendance is dispensed with by Commissioners.

When attendance dispensed with, such persons may be heard by Agents, according to the Rules herein prescribed.

LIII. 1. Upon the hearing of any such appeal or objection, the person assessed shall personally attend before the said Commissioners, unless his personal attendance shall be dispensed with by the said Commissioners, as next hereinafter is provided.

2. If any person shall be prevented from attending personally before the said Commissioners, by absence or sickness, or if it shall appear reasonable to the said Commissioners that the personal attendance of any person should be dispensed with, and that such person should be heard upon such appeal through his or her agent, clerk, or servant, who shall be named at the time to the said Commissioners, the said Commissioners may order that the personal attendance of such person shall be dispensed with, and that such person be at liberty to attend at the hearing of such appeal by such agent, clerk, or servant.

3. When any such order shall have been made the person assessed shall be at liberty to attend at the hearing of such appeal by the agent, clerk, or servant so named as aforesaid; and such agent,

clerk, or servant, shall be entitled to be heard by the said Commissioners to the same extent and in the same manner as the person assessed would himself, if present, have been entitled to be heard.

4. Provided that any agent, clerk, or servant, who shall attend on behalf of any person so assessed as aforesaid, shall not be entitled to be heard by the said Commissioners, unless he shall submit to be examined by them upon oath, to the best of his knowledge, information and belief, regarding the truth of the Schedule or Statement returned by the person so assessed, and regarding all matters relating to the said assessment upon which the said Commissioners shall think fit to examine him.

5. Provided, further, that no Counsel, Advocate, Pleader, or Attorney, and no person practising the law, shall be allowed to plead or appear on behalf of any other person before the said Commissioners upon any appeal or objection.

6. No person, who shall attend in person before the said Commissioners, or who shall not have obtained such order as aforesaid, dispensing with his or her personal attendance, shall be entitled to be heard before the said Commissioners by any agent, clerk, or servant.

7. When the person assessed shall not attend in person, and shall not have obtained such order as aforesaid, the said Commissioners may proceed to hear the said appeal or objection *ex parte* in the absence of such person.

LIV. 1. If, upon the hearing of any such appeal or objection as aforesaid, the said Commissioners shall be satisfied with the assessment made by the said Collector, they shall confirm such assessment.

Commissioners for general purposes to hear appeal, and if satisfied, confirm assessments, or alter them according to Schedule.

2. If, upon such hearing they shall be satisfied with the correctness of the grounds of appeal or of objection, they shall allow such appeal or objection partially or wholly as the case may require, and shall alter the assessment appealed from or objected to accordingly, subject to the provision contained in Section LVIII of this Act.

3. If, after delivery of a Schedule the Commissioners shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said Commissioners shall direct such assessment to be confirmed or altered according to such Schedule, as the case may require.

4. The assessment so confirmed or altered by the said Commissioners shall be final and conclusive, subject only to such surcharge in case of fraud, as in the Section of this Act provided.

LV. 1. In every case where the said Commissioners shall think proper that the said statement, on which the Collector made his assessment, or the Schedule delivered to the said Commissioners for

Commissioners may call on party to verify Schedules and Statements on oath.

general purposes shall be verified, they shall require the person to be charged with the said duties to appear before them to verify the said Statement or Schedule.

2. If such person shall be present at the hearing of the appeal, he shall at such hearing, when so required, verify the said Schedule on oath, as hereinafter mentioned, and sign the same with his proper name.

3. If such person shall not be present at the said hearing, the said Commissioners may, if they

shall think fit, adjourn the said meeting, and direct the said Assessor to give notice to such person to appear before them on the day to which the hearing shall be adjourned, and to verify the said Statement or Schedule.

4. Such person shall, upon receiving such notice, attend accordingly on the day therein mentioned before the said Commissioners, and shall verify on oath his said Statement or Schedule, and shall sign the same with his proper name.

5. Such oath shall be to the effect that the contents of such Statement or Schedule are true to the best of his judgment or belief, and that the same contains a just and correct account of the balance of all the profits and income of the person delivering the same chargeable to such person under this Act, from whatever source or sources thereof, after making such reductions as are therein stated, and that no deduction whatever other than such as is therein stated, and to such amount only as is therein stated, have been made from the profits or income accounted for.

6. Provided always that such person shall be at liberty to amend his said Statement or Schedule before he shall be required to take such oath.

LVI. 1. Whenever the Commissioners for

Commissioners may put questions, either in writing or orally, touching any assessment, and receive answers, and may order to produce books.

general purposes shall be dissatisfied with any assessment made by the Collector, or with any Schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said Commissioners to put to the person to be charged in respect thereof any question in writing or *viva voce* touching such assessment, or the contents of such Schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or Schedule, and the particulars thereof, and to demand an answer to such question accordingly from the person to be charged: and to require the said person to produce his books and accounts for the year in respect of which he is to be charged:— and so from time to time, whenever the said Commissioners shall think the same necessary.

2. Where such person shall not himself be in attendance, the said Commissioners for general purposes shall issue their Precept, requiring true and particular answers to be given to such questions as aforesaid, within a time to be directed by the said Commissioners.

3. Every such person shall make true and particular answers, in writing, signed by him, to such questions within the time directed by the said Commissioners, or shall, within the like period, tender himself before the said Commissioners, to be examined by them *viva voce* to such matters; and every person required to make such answers, or appearing before the said Commissioners, to be examined as a party, or in case of absence, sickness, or other reasonable causes, to be allowed by the said Commissioners as aforesaid, as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid, or *viva voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse to answer the same, or to produce his books or accounts.

4. The substance of such answers as any such person shall give *viva voce*, shall, in his presence, be reduced into writing and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing, or in any Schedule or Declaration, before he shall be called upon to verify the same in the manner herein directed.

5. Any such Schedule shall be altered or amended, as shall seem requisite, after such inquiry or examination.

LXVII. It shall be lawful for the Commissioners for general purposes, in any of the cases mentioned in the preceding Sections, whenever they shall think the same necessary, to require any person who shall

Commissioners may call on party to verify answers and examination on oath.

have made any answer in writing as aforesaid, or who shall have been examined *viva voce* before them, to verify his examination on oath which any one of the said Commissioners is hereby empowered to administer, and such oath shall be to the effect that the contents of all such answers in writing as shall have been returned to the said Commissioners by him are true; and in the case of an examination *viva voce*, shall be to the effect that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

LXVIII. 1. It shall be lawful for the Commissioners for general purposes to summon in like manner, any person whom they shall think able to give evidence or testimony respecting the assessment made, or to be made, on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath, which oath any one of the said Commissioners is hereby empowered to administer.

Commissioners may summon witnesses and examine them on oath.

2. Such oath shall be to the effect that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same.

LIX. 1. Whenever any person chargeable under the Act shall have neglected or refused to return a Statement or Schedule according to the exigency of the Precept of the said Commissioners, or whenever any person charged as aforesaid, or any clerk, agent, or servant of such person being

When Schedules not returned, or answers given, Commissioners to make assessment according to best of their judgment, which shall be final.

summoned, shall have neglected or refused to appear before the Commissioners to be examined, or whenever such person, or his clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him by the said Commissioners in writing or *viva voce*, or to produce his books, or whenever the Schedule delivered shall have been objected to as aforesaid, and the person assessed shall not have appeared to oppose such objection, or whenever any person, being required so to do, shall have neglected or refused to verify his Statement or Schedule, or his answers or examination in writing, the said Commissioners shall, in every such case, according to the best of their judgment, subject to the provisions contained in the next succeeding Section of this Act, settle and ascertain

in what sums such person ought to be charged, and shall make an assessment accordingly.

2. Such assessment shall be final and conclusive, subject only to such surcharge as is in the 61st Section provided.

LX. In every case where the Commissioners for general purposes shall have increased the assessment upon any person, either upon the amount contained in the Statement or Schedule of such person, or upon his default to return a Statement or Schedule, or duly to verify the same, or upon his refusal, or the refusal of his agent, clerk, or servant as aforesaid, to answer any question, or

Where assessment increased upon erroneous return or in default, Commissioners may charge double amount of which Duties increased, unless the person charged proves that the error or default was not fraudulent or wilful.

to produce any book, it shall be lawful for them to charge and assess such person, (in addition to the sum originally assessed), in a sum not exceeding (double) the amount by which the Duties shall have been increased, unless such person shall make it appear to the satisfaction of the said Commissioners, that the omission or wrong statement, or the said default or refusal complained of, did not proceed from any fraud, or contrivances, or intent to evade payment of any sum justly chargeable, or any wilful neglect.

LXI. 1. The several Collectors and Assessors in each District are hereby empowered respectively, at all reasonable times, to inspect and examine all and every the assessments of the said Duties made by the Commissioners under this Act, together with the returns of the persons assessed in such District.

Powers to Collectors or Assessors to surcharge at any time on discovery of fraud or contrivance. Surcharge to be in treble Duty.

2. If any such Collector or Assessor shall discover at any time after the said Commissioners shall have signed and allowed their assessments, and before any Statement or Schedule correcting the said omission or mis-statement shall have been filed under the next succeeding Section of this Act, that any person who ought to be charged with the said Duties, or any of them, shall have been omitted to be charged therewith, or shall have been, through any fraud or contrivances or mis-representation, under-rated in the said assessment, then, and in every such case, the said Collector or Assessor shall certify the same, in writing under his hand, to the said Commissioners, by way of surcharge, together with the full amount of Duty which ought to be paid by way of surcharge, and shall cause notice of such surcharge, and of the time appointed for hearing the same by the said Commissioners, to be given in manner aforesaid to the party chargeable.

3. The said Commissioners shall appoint a time for hearing such surcharge, and shall, at such time, or at any time to which the hearing shall be adjourned by them, hear and determine the matter of the same. If they shall allow the said surcharge, and shall consider that the omission to charge, or the under-rating the party so chargeable, was caused by any fraud, contrivance, or mis-representation on his part, they shall charge and assess him, in addition to the original assessment, in a sum not exceeding treble the amount by which the said Duties shall have been increased upon such surcharge.

LXII. 1. If any person who shall have delivered a Statement or Schedule,

Persons who have delivered an erroneous statement, or no statement, may be relieved on delivering a correct statement before any proceedings to assess increased Duty or for penalties, or to surcharge.

If any proceedings commenced, Commissioners may stay them on terms.

shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional Statement or Schedule, rectifying such omission or wrong statement, and if such additional Statement or Schedule be found to be true and correct in all its particulars by the Commissioners, they shall correct the assessment on such person in accordance therewith, and such person shall not afterwards be subject to any proceeding to assess double or treble Duties under either of the two last preceding Sections of this Act, or to any proceeding for any of the penalties hereinafter imposed by reason of such original omission or wrong statement.

2. If any person shall not have delivered a Statement or Schedule within the time limited by the Commissioners for that purpose, it shall be lawful for him to deliver a Statement or Schedule in manner herein directed, at any time before a proceeding shall be held to surcharge him, or to recover double or treble Duty or the penalty herein mentioned; and if such last mentioned Statement or Schedule be found by the Commissioners to be true and correct in all particulars, the said Commissioners shall assess the said person in accordance therewith: and no proceeding shall be afterwards had for recovering such double or treble Duties or penalty, by reason of his neglect to deliver the said Statement or Schedule within the time limited.

3. If any proceeding shall have been actually had before the Commissioners for surcharging such sums, or for recovering such double or treble Duties, or such penalty, before the delivery of such additional Statement or Schedule, it shall be lawful for the said Commissioners, on proof to their satisfaction, that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying, or without paying the costs then incurred, as the Commissioners shall think fit.

4. If any person, chargeable to the said Duties, shall have delivered an imperfect Statement or Schedule, and shall give to the Commissioners a sufficient reason why a perfect Statement or Schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such Statement or Schedule, and such person shall not be liable to any double or treble Duty, or to any penalty, for not having delivered such Statement or Schedule within the time before limited, in case such person shall have delivered as perfect a Statement or Schedule as, from the nature of the case, he was enabled, in the judgment of the Commissioners, to give, and so from time to time, as long as the Commissioners shall grant further time as aforesaid.

LXIII. 1. In any case in which an appeal

Persons assessed under Schedule 2 to have option of appealing to Commissioner for Special Purposes, instead of to Commissioner for General Purposes.

is allowed to be made to the Commissioners for general purposes against any assessment of the Duties contained in Schedule 2 of this Act, or against any surcharge of such Duties, it shall be lawful for the person assessed or charged,

if he shall think fit, and if any Commissioners for special purposes shall have been appointed for the the Division or District in which he shall have been so charged, instead of appealing to the said Commissioners for general purposes, to appeal to the Commissioners for special purposes, for the said Division or District upon giving notice of such appeal in writing to the Assessors within the time limited for notices of appeal to the Commissioners for general purposes in similar cases.

2. Thereupon every such appeal shall be heard and determined by the Commissioners for special purposes of that Division or District, and the determination of the said Commissioners for special purposes shall be final and conclusive in the matter, subject only to such surcharge as in the 61st Section is provided.

3. Provided, always, that no person, who shall claim the exemption or abatement hereinafter granted respectively to persons whose annual income is less than Rupees 200 or Rupees 500 respectively, shall be allowed to appeal to the said Commissioners for special purposes, but that every such claim shall be determined by the Commissioners for general purposes.

LXIV. The Commissioners for general purposes shall, in their respective

Commissioners to transmit list of Assessments to Commissioners of Revenue of Division.

books of assessment, cause to be entered the several amounts of the sums assessed by them; and they shall, from time to

time, make out and transmit to the Commissioner of Revenue of the Division, and in the said Districts of Calcutta, Madras, Bombay, and the Settlement aforesaid, to the respective Chief Revenue Authorities as aforesaid, accounts of the amount of Duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also, from time to time, make out and transmit to the said Commissioners or Chief Revenue Authority as aforesaid, lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done.

PART V.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXV. The trustee, guardian, curator, or com-

mittee of any person, being an infant, or married woman, subject to the law of England as aforesaid, or a lunatic, and

having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic, shall reside in India, or not, shall be chargeable to the said Duties in like manner and to the same amount as would be charged, if such infant were of full age, or such married woman were sole, or such lunatic were capable of acting for himself.

LXVI. Any person not resident in India,

Agents, Factors, whether a subject of Her Majesty or not, being in the Non-residents to be charged.

factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like

manner and to the like amount as would be charged if such persons were resident in India, and in the actual receipt thereof.

LXVII. 1. Every such trustee, guardian, curator, or committee in the 65th Section mentioned, and every such agent, factor, or receiver in the 66th Section mentioned, shall be answerable for the doing of all such acts and things as shall be required

to be done by virtue of this Act, in order to the assessing of any such person to the Duties granted by this Act, and paying the same.

2. Provided that no trustee, who shall have authorised the receipt of the profits or income arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent, or factor, or receiver, of any person, being of full age, and resident in India, and being under no disability, as a married woman subject to the law of England, or a lunatic, who shall return a list in the manner herein required, of the name and residence of such person, and of the assessment so authorised to be received, shall be required to do any other act for the purpose of assessing such person, unless the Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the testimony of such trustee, agent, or receiver, in pursuance of the authority by this Act given.

LXVIII. 1. Every person who shall act in any character as aforesaid for any other person, who, by reason of any such incapacity as aforesaid, or by reason of his not being resident in India, cannot be personally charged by virtue of this Act, shall

also, within the like period, deliver in the manner herein directed, and in the same District in which the person delivering such list ought to be charged on his own account, a true and correct statement, in writing, signed by him, of the amount of the income and profits to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the manner of estimating the same as aforesaid.

2. Provided, always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them, on behalf of himself or themselves, and the rest of the persons so liable; and it shall be lawful for them to give notice, in writing, to the Commissioners acting in each District where they shall be called upon for such statement, in what District or place, or Districts or places they are respectively chargeable by this Act on their own account, and in which of the said Districts or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such District or place, provided any one of such persons shall be liable to be charged on his own account in such District or place.

3. If more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted for such double assessment by like applications to the Commissioners, as are allowed in other cases by this Act.

LXIX. The receiver or manager appointed by any Court in India, whether constituted by Royal Charter or not, or having the direction and control of any property in respect whereof a Duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, shall be chargeable to the said Duties in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

LXX. The Courts of Wards in the Presidencies of Fort William, Fort St. George and Bombay and in any other parts of British India wherein such Courts shall be established, shall, in respect of all property, profits, and incomes chargeable with any Duty under this Act, in the direction and control of such Courts, whether the proprietors on whose behalf the said Court shall have such direction or control, be or continue disqualified or not, so long as the said Court shall have such direction or control, shall be chargeable to the said Duties in the like manner and to the like extent as the proprietors of such property, if not disqualified, and in actual possession thereof would be chargeable

LXXI. Every Administrator General of Bengal, Madras and Bombay respectively, shall be chargeable under this Act in respect of all property, profits, and income in possession or control, either under or by virtue of any letter of administration or *ad colligenda* or by virtue of any probate granted to him as executor of any will, or of any appointment as curator, or as official trustee.

LXXII. Every such receiver or manager, every such Court of Wards, and every such Administrator General respectively shall be answerable for doing all such matters and things, and for delivering all such lists, declarations and statements as shall be required to be done as declared by virtue of this Act, in order to the assessing of the Duties imposed by this Act in respect of the several properties, profits, and income under their charge respectively, and in order to the payment of the same.

LXXIII. 1. All Bodies Politic or Corporate, or Collegiate, and all Companies or Societies of persons, whether corporate or not corporate, and the property thereof, shall be chargeable with such and the like Duties, and be liable to such and the like remedies, as any person and his property will, under this Act, be chargeable with and liable unto.

2. When such Body, Company, or Society shall be registered under Act XIX of 1857, or under any other Act of the Governor-General of India in

Council, the registered Officers of such Body, Company, or Society, and where it shall not be so registered, the Secretary or Principal Agent or Manager in India shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing such Body Corporate, Company or Society to the Duties imposed by this Act, and paying the same.

3. The Treasurer of such Body Corporate, Company, or Society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said Duties, when assessed as aforesaid.

LXXIV. 1. Every Officer in the second Clause of the last preceding Section described, of any Corporation, Company, or Society, shall also, within the period required by this Act, prepare and deliver in the form and manner prescribed in this Act, a true and correct statement of the profits and gains to be charged on such Corporation, Company, or Society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid.

2. Such estimate shall be made on the amount of the annual profits and gains of such Corporation, Company, or Society, before any dividend shall have been made thereof to any other persons, corporations or companies having any share, right or title in, or to such profits or gains, and all such other persons and Corporations or Companies shall allow out of such dividends a proportionate deduction in respect of the Duty so charged.

LXXV. Where any person being trustee, guardian, tutor, curator, or committee, or being agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or where any receiver appointed by any Court or any Court of Wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits or incomes received by them in their character respectively; or where any Secretary, Agent, Manager or other Officer of any Corporation, Company, or Society shall be so assessed in respect of such Corporation, Company or Society as aforesaid, it shall be lawful for every such person, who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor or receiver, guardian, tutor, committee, or curator as aforesaid: or as such receiver, Court of Wards, or Administrator General as aforesaid; or as such Secretary, Manager, Agent, or other Officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and each and every of the said persons enumerated in this Section, shall be fully indemnified against every person, Corporation, Company, or Society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

LXXVI. 1. Any married woman subject to the law of England in regard to her coverture, acting as a sole trader in her own name, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like Duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried.

2. Provided, always, that the profits of any married woman subject to the law of England as

aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name or of her trustee.

3. Provided also that any married woman subject to the law of England as aforesaid, living in India separate from her husband, whether such husband shall be temporarily absent from her or from India, or otherwise, who shall receive any allowance or remittance from property out of India, shall be charged as a *feme sole* if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property, or on his credit.

LXXVII. 1. The persons acting as Commissioners, Collectors, and Assessors in the execution of this Act shall be charged and assessed to all the Duties imposed by this Act if liable thereto, and shall deliver all such lists, declarations and statements, and shall do all such acts and things as shall be required to be delivered or done by this Act, and in order to the assessing of the said Duties in like manner as any other persons.

2. Provided, always, that any Commissioner, whose Statement or Schedule shall be under consideration, or shall be concerned or interested therein either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal for the purpose of being examined *vid voce* by the Commissioners then having his assessment or Schedule under consideration, but shall withdraw during the consideration and determination thereof.

PART VI.

Rules under Schedule I.

LXXVIII. The Duties hereby imposed and contained in Schedule I shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE I.

1. The annual profits of the proprietors, and holders of lands paying revenue direct to Government, not under any perpetual or permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at (one-half) of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of such annual profits so estimated.

2. If any owner or holder of lands included in Rule No. 1 shall prove to the satisfaction of the Collector, or on appeal to the satisfaction of the Commissioners for general purposes, that the actual annual profits received by him from the said lands are less in value than [one-half] the annual amount of revenue payable in respect of the said lands, the Collector or the said Commissioners on appeal shall reduce accordingly the annual value of the lands with which such proprietor is chargeable.

3. In case any such owner or holder shall ob-

Upon applications to reduce, proprietor, if he finds liable to be charged with excess of profits above one-half of the Government Revenue.

ject, either before the Collector or the Commissioner, to be charged with the annual value at the rate of [one-half] the annual amount of revenue payable on the said lands, he shall be bound to make all the re-

turns and statements, and be subject to the same rules as the owners or holders of lands mentioned in the following rules: and if it shall appear to the Collector or to the Commissioners on appeal that the annual profits arising from the said lands are more in value than [one-half] of the said annual amount of the said Government Revenue, the said Collector or the said Commissioners shall charge such owner or holder with such increased annual value of the profits, and he shall be charged double Duty in respect thereof.

4. All persons in the actual receipt, whether

All persons in receipt of rents and profits of lands and houses not included in Rule No. 1, to make returns, and to be chargeable with actual profits.

as owners or not, of the rents or profits of any lands or houses not included in the said first general rule whether paying revenue to the Government or not, shall return and deliver, as aforesaid, a statement of all the rents and profits, of whatsoever

nature or kind, including dues, services, royalties, fines, tolls, and casual profits received by them during the preceding year, that is to say, the year immediately preceding the year of assessment and ending on the 30th day of April next preceding that year, and shall be chargeable with the annual amount of such rents and profits estimated as here-in mentioned.

5. (1.) In estimating such rents and profits,

Gross amount of rents and profits to be stated, but provision for deduction.

the gross amount received during the preceding year shall be fully stated; but if the person receiving the same be himself

liable to pay, in respect of the said premises, any rent, jumma, or annual sum of any kind whatsoever, received or charged in respect thereof, he shall state in his return the amount of such rent, jumma, or charge, and shall be charged with the said Duties on the said gross rents and profits, and on paying the full amount of the said Duties shall and may deduct and retain out of the same so much of the said Duties on account of the same as a like rate on such rent or annual sum shall, by a just proportion, amount unto.

(2.) The persons entitled to such rent, jumma, or annual payment, their receivers or agents shall allow such deduction upon the receipt of the residue of the said rents or annual payments, without any fee or charge for such allowance, and the person who shall have been so charged, and shall have so paid the said Duty, and made the said deduction as aforesaid, shall be acquitted and discharged of so much money as if he had actually paid the same to the person to whom the said rent or annual sum shall be due and payable as aforesaid.

6. Ryots and persons in the occupation of lands

Ryots and persons holding for agricultural purposes only at rack-rent not chargeable in respect of occupation only, but shall return name of landlord and rent.

for agricultural purposes holding at rack-rent, and whose rent shall be subject to a revision or enhancement from time to time, and ryots in the occupation of lands for such purposes only, and actually engaged in the cultivation of the

oil, or the depasturing of animals thereon, whe-

ther their rent shall be a rack-rent, or subject to revision or enhancement or not, shall not be chargeable with the said Duties in respect only of their occupation of the said lands: but shall when, and if required by the Assessor, return and deliver in the manner required by this Act a statement of the amount of rent payable by them respectively, and of the landlords and persons to whom they pay the same respectively.

7. Persons occupying houses for the purpose of

A similar provision as to occupiers of houses at rack-rent.

habitation only, holding the same at a rack-rent, shall not be chargeable with the said Duties in respect of their occupa-

pation only of the said houses, but shall, when, and if required by the Assessor, return and deliver such statement as in the last preceding rule mentioned.

8. All persons occupying lands or houses other

All other persons occupying lands to return and be charged with actual profits.

than persons mentioned respectively in Rules Nos. 6 and 7, and not being the owners thereof, shall return and deliver in

manner aforesaid the actual amount of profits realized by them from the said lands or houses during the preceding year, according to Rule No. 2.

9. Owners of lands and of houses occupying the

Owners of lands and of houses occupying the same to be charged at rack-rent at which the same are worth to be let.

same, shall be chargeable in respect of the annual value of the same at the rack-rent at which the same are worth to be let for the year.

10. In respect of all fines or bonuses received

Rule as to fines and bonuses or lease.

in consideration of any lease of, or agreement to let lands or houses, the said Duty shall be

assessed upon the amount received within the year preceding by, or on account of the party, *Provided* that, if such party shall prove to the satisfaction of the Collector or of the Commissioners for general purposes, that such fines, or any part thereof, have been applied as productive capital on which a profit has arisen or will arise, otherwise chargeable under this Act for the year in which the assessment shall be made, it shall be lawful for the said Collectors, or for the Commissioners on appeal, to discharge the amount so applied from the profits liable to assessment under this Rule.

11. Where any mortgagee or creditor having

Rule as to mortgagees in possession.

a lien on lands or houses shall be in possession of the lands or houses mortgaged or secur-

ed, such mortgagee or creditor, whether in the actual occupation thereof, or in the receipt of the rents and profits thereof, shall be chargeable as the owner of the same according to the Rules herein contained respectively:—and upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the Duty payable in respect of the amount of the interest payable upon the mortgage or debt shall be taken and allowed as so much money received by such mortgagee or other creditor on account of such interest.

12. Where the person who is the owner of

Rule as to owners dying before payment.

any lands or houses at the time the assessment is made, shall die before payment of the

Duty, the heirs, executors, administrators or assigns, or other person who, on such death, shall become entitled to the rent and profits thereof, shall be liable to the payment of

all arrears of the said Duty due at the time of such death, and to all subsequent instalments for that year without any new assessment.

13. Where any house shall be divided into distinct portions, and occupied by distinct owners or their respective tenants, such proportion shall be charged distinct to their respective occupiers.

Rule as to houses divided into distinct portions.

14. (1.) No deduction from the estimate or assessment of any lands or houses shall be allowed in any case, unless the same shall be authorised by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the Assessors within the time and pursuant to the notice given by such Assessor.

No deduction allowed, unless expressly authorized and stated in writing.

(2.) If any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, the party making the same shall be surcharged with the amount of such deduction.

15. Where the amount of rent of any lands shall depend wholly or in part on the price of any kind of grain, or on the actual produce of the land, either in respect of the price or quantity of such produce, the computation for the purpose of charging the Duties in Schedule I shall be made, and the amount to be assessed shall be ascertained, according to the Rules and in the manner by which such rents have been usually ascertained in the said District, between the landlords and tenants, and the said Commissioners shall, in such cases, determine according to what Rules and in what manner it has been usual, in the said District, to ascertain the amount of such rents between landlords and tenants.

Rules as to rents received in grain or produce.

16. (1.) It shall be lawful for the Assessor of the District to cause such notice as herein mentioned to be given either to the tenant or occupier, or to the landlord of any lands or houses in the District, or to both the tenant or occupier, and to the landlord, as he shall, in his discretion, think fit.

Tenants and landlords, when required, to produce leases, kuboolyuts and rent bills.

(2.) Every tenant or occupier of lands shall, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing, requiring the same, produce to such Assessor the lease, agreement, or instrument in writing, under which such tenant or occupier holds such lands or houses, together with any receipts or bills for rent which he may have received during the preceding year or during such further period as the Assessor may specify in the said notice.

(3.) Where there shall be no such lease, agreement, or instrument, or the same shall not be in the possession or power of such tenant or occupier, then he shall leave with such Assessor, within the time before-mentioned, a return of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given, to the landlord of such lands or houses as a further consideration for such tenancy, under the penalty of treble the Duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice.

(4.) Every landlord or owner of lands or houses occupied by his tenants shall also, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing requiring the same, produce to such Collector the kuboolyuts or agreements, or counterparts of the instruments in writing under which such tenants hold such lands or houses, and where there shall be no such kuboolyut or agreement, or counterpart, or the same shall not be in the possession or power of such landlord, he shall leave with such Assessor, within the time before-mentioned, a like return in writing containing such particulars, and under such penalty as in this Rule before provided.

(5.) It shall be lawful for such Assessor to make his assessment on the production of such lease, or agreement, or instrument, or receipt, or of such rent-rolls, or of such kuboolyuts or counterpart, as the case may be, according to the rent therein respectively reserved, specified or made payable, if satisfied with the genuineness thereof respectively, and in case of non-production of any of such documents, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands have been *bona fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration.

(6.) But in case such Assessor shall not be satisfied of the genuineness of the said documents, or any of them, or with the note given to him, or in case no such note shall be given, then such Assessor shall make the said assessment according to the best of his judgment, as directed in the foregoing Rules.

(7.) Provided, always, that, if the house occupied by any such tenant shall be distant more than five miles from the dwelling-house of such Assessor, it shall be competent to such tenant to lodge his lease, agreement, or instrument, or note in writing of the rent, with the nearest Officer of the Government in the revenue establishment in the said District; and such Officer shall produce the same to the said Assessor when required.

17. (1.) The said Duties shall be assessed on all lands and houses, whether occupied at the time of assessment or not: in case any lands chargeable to the said Duties shall be unoccupied, and no distress can be found on the same at the time of such Duties.

Rules as to lands or houses unoccupied.

(2.) Provided, always, that the said Duties, or either of them, shall not be charged or levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Commissioners, on due proof of the time during which such house remained unoccupied.

18. In cases where the person chargeable under this Act in respect of any lands or houses, or the tenant or occupier, shall, upon due notice under this Act, omit to produce or deliver any account or note in writing, which he is by this Act required to produce or deliver according to such Rule in the Act as is applicable to such property, or shall have delivered an account with which the Collector or the Commissioners upon appeal, or upon any objection taken under this Act, shall be dissatisfied, the Assessor, having first obtained an order in that

Power to Assessor to enter and survey lands and houses.

behalf, signed by the said Collector or by the said Commissioners respectively and taking to his assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier, have full power, at all reasonable times in the day-time, to view and examine any lands, houses, or other property chargeable, in order to make a survey thereof, and otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or houses, and to value the same, and to measure and survey the same, if they cannot otherwise ascertain the annual value thereof.

19. (1.) If, upon appeal, any dispute shall arise touching the annual value of any lands or houses, and the Commissioners shall deem it necessary, or the appellants shall desire, that a valuation thereof should be taken and made by any person of skill, it shall be lawful for the said Commissioners to direct that a valuation be made by any person to be named by the said Commissioners, the costs and charges whereof shall abide the final determination of the said Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same; but in case the appellant, after having desired such valuation, shall not within such time as the said Commissioners shall consider reasonable, cause such valuation to be made as aforesaid, the said Commissioners shall make an assessment according to the best of their judgment without such valuation.

(2.) Provided, always, that it shall be competent to the said Commissioners in every such case where the valuation so made shall exceed the value put upon the same lands or houses by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the Collector of the District, who, on the certificate of the Commissioners, present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such Collector in his accounts.

20. (1.) Whenever by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the said lands, or any part thereof, shall, by such flood, drought, or tempest, be rendered incapable of cultivation for any year, and it shall be proved on oath, to the satisfaction of the Collector, or, upon appeal, to the satisfaction of the Commissioners for general purposes, that the owner of the said lands, or the person in receipt of the rents thereof, hath, in consideration of such loss, abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said Collector, or for the said Commissioners, to abate in the assessment made in respect of the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of Duty as the said owner shall appear, on such proof as aforesaid, to have abated of or from the rent reserved and made payable to him on such demise.

(2.) It shall also be lawful for the said Collectors, or for the said Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of Duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

21. Whenever, from any of the causes aforesaid, the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector, or, in case of appeal, before the said Commissioners, it shall be lawful for him or them to abate in the several assessments made in respect of the said lands, and to discharge the whole or any part of the said respective Duties, and in proportion to the loss so sustained, and to the amount which he or they shall be of opinion would, or ought to have been abated as aforesaid, if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

22. Whenever any loss of rents shall be sustained by the owner or landlord of any lands occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such lands being left unoccupied or waste, and the same shall be established to the satisfaction of the said Collector, or upon appeal to the satisfaction of the said Commissioners for general purposes, it shall be lawful for the said Collector or for the said Commissioners to abate in the assessment made in respect of the said lands, and to discharge the whole or any part of the said Duties in proportion to the loss so sustained.

PART VII.

Rules under Schedule II.

LXXIX. The Duties hereby imposed contained in the Schedule marked II shall be assessed and charged under the following Rules:—

SCHEDULE II.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either of the said Schedules I or III, and to every description of employment of profit not contained in Schedule IV., and not specially exempted from the said respective Duties, and shall be charged annually on, and paid by the person, receiving or entitled unto the same, and his representatives.

First Case.—Duties to be charged in respect of any Trade.

1. (1.) The Duties to be charged in respect thereof shall be computed at a sum not less than the full amount of the balance of the profits of such trade during the preceding year, that is to say, during one year, ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the 30th day of April preceding the year of

assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed.

(2.) Provided, always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of one year, or within the year of assessment, the computation shall be made according to an average of the balance of the profits for such period as the Commissioners shall, under the circumstances, deem reasonable and direct.

2. (1.) The said Duties shall extend to every Person, Body, Politic or Corporate, Company, or Society in respect of any trade, manufacture, business, adventure, concern, or carried on by them respectively in India or elsewhere as aforesaid.

(2.) The said Duties under Schedule II shall extend to every such trade, business, occupation, adventure, or concern, whether the same be connected with the occupation and use of land or not, including among others the following persons: Railway Companies, Canal Companies, Irrigation Companies, Docking Companies, Coal Companies, Gas Companies, Mining Companies, Tea Companies, Indigo Planters, Coffee Planters, Sugar Planters, Tea Planters, Silk Manufacturers, Holders of Silk filatures, and all Companies and persons holding or using lands for the purpose of manufacturing the produce thereof, and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such Companies or persons are subject to the Bankrupt Laws as traders or not.

(3.) The foregoing enumeration shall not be construed to exclude from the provisions as to Schedule II any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

3. In estimating the balance of profits chargeable under Schedule II, or for the purpose of assessing the Duty thereon, no sum shall be set against, or deducted from, or allowed to be set against or deducted from such profits or gains on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the supply, or repairs, or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made: nor on account of loss not connected with, or arising out of such trade, manufacture, or concern, nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure, or concern, nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Commissioners respectively, or except doubtful debts as hereinafter mentioned; nor for

any average loss beyond the actual amount of loss after adjustment nor for any sum recoverable under an insurance or contract of indemnity.

4. In estimating the amount of profits as aforesaid, it shall be lawful to estimate the value of all doubtful debts due or owing to such persons, and in the case of the insolvency or bankruptcy of the debtor, the amount of the dividend which may reasonably be expected to be received upon such debt, shall be deemed to be the value thereof, and the Duty chargeable shall be assessed and charged upon the estimated value of such doubtful debts accordingly.

5. In estimating the amount of the profits arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment payable out of such profits.

Second Case.—The Duty to be charged in respect of professions or employments not contained in any other Schedule of the Act.

6. The said Duties on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period; and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

7. The Duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits and emoluments of such profession or employment (after making such deductions, and no others, as by this Act are allowed,) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in Rule No. 1, in respect of the period of computation in the case of setting up or commencing such profession, employment or vocation within one year preceding the year of assessment, or within the year of assessment.

8. The third, fourth, and fifth Rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable.

Rules applying to both the preceding cases.

9. In estimating the balance of the profits to be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, or concern, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling house or domestic offices or any part of such dwelling house or domestic offices, except such part thereof as may be used for the purposes of such trade, or concern, or pro-

fession, or employment not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purposes distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession or employment.

10. The computation of the Duties to be charged in respect of any trade, manufacture, or concern, or any profession, whether carried on by any person singly, or by any one or more persons jointly, or by any Corporation, Company, or Society, shall be made inclusive of the profits or gains arising from lands or houses occupied for the purposes of such trade, manufacture, or concern or of any profession.

11. (1.) The computation of Duties arising in respect of any trade, adventure, or concern, or any profession carried on by two or more persons jointly, shall be made and stated jointly and in one sum and separately and distinctly from any other Duties chargeable on the same persons or either or any of them.

(2.) The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner,) and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

(3.) Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

(4.) Provided, always, that where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor resident in India, jointly for such partners, and such joint assessment shall be made in the partnership name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

(5.) Provided that, if any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partners separately; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

(6.) Provided, also, that any partner in such trade, profession, or concern which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of Duty payable in respect thereof,

unless the Collector or Commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such Collector or Commissioners to require from every such partner the like return and the like information and evidence as they are hereby entitled to require from the precedent partner.

12. If amongst any persons engaged in any trade, adventure, or concern, or in any profession in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, adventure, or concern or any profession within such respective periods as aforesaid, the Duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners of such persons succeeding to such business as aforesaid, shall prove, to the satisfaction of the Collector or Commissioners, that the profits and gains of such business have fallen short or will fall short for some specific cause, to be alleged to them, since such change or succession took place by reason thereof.

13. (1.) Every statement of profits to be charged under this Schedule shall include every source of profit chargeable under the Acts, and party to be chargeable in same District.

(2.) Every person shall be chargeable in respect of the whole of such Duties in one and the same District, and by the same Collector and Commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns, relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed.)

(3.) Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any Corporation or Company shall include every source chargeable as last aforesaid and shall be delivered in that District where such person, Corporation, or Company would be chargeable, if acting on his or their own behalf.

Third Case.—The Duty to be charged in respect of profits of an uncertain yearly value not charged in Schedule I.

14. The Duty to be charged in respect of profits of uncertain yearly value, not charged in Schedule I, shall be computed at a sum not less than the full amount of the profits arising therefrom, within the preced-

ing year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction.

15. The profits on all securities bearing interest payable out of the public revenue, (except securities herein directed to be charged under the Rules of Schedule III); and on all discounts and on all interest of money, not being annual interest payable or paid by any person whatever, shall be charged according to the last preceding Rule in this case.

Rule as to profits on securities in discount not included in Schedule III.

Fourth Case.—The Duty to be charged in respect of Interest or income arising from any Possession situated out of British India, whether in any other part of Her Majesty's Dominions or not.

16. The Duty to be charged in respect of such interest or income shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

Computation of Income arising from Possessions out of British India to be made according to receipts of preceding year.

Fifth Case.—The Duty to be charged in respect of any annual profits not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act.

17. The nature of such profits and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full values of the profits received annually or according to an average of such period, not exceeding one year, as the case may require, and as shall be directed by the said Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same, or entitled thereto.

18. (1.) Any person carrying on two or more distinct trades, the profits whereof are made chargeable under the Rules of Schedule II, and in each of which he is solely interested; or any two or more persons carrying on in partnership with each other, two or more distinct trades, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said trades, the excess of the loss sustained in any other of the said trades over and above the profits thereof, in such manner as may be done under this Act, where a loss shall be deducted from the profits of the same trade.

(2.) Such person or persons shall, in such cases make separate statements of the profits and losses of the said several trades.

19. Any person carrying on any trade or any profession, either alone or in partnership, renting a house part whereof shall be used by him for the purposes of any trade or any profession hereby charged, may deduct and set off from the profits of such trade, or profession, such sum, not exceeding two-third parts of the rent *bond fide* paid for such house, with the appurtenances, as the Collector, or upon appeal, the Commissioners shall think fit to allow and the said Collector and Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

20. (1.) Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India either as a charge on any property of the person paying the same by virtue of any deed, or will, or otherwise or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, the Duties payable under the Act shall be charged upon the annual amount thereof, without deduction, according to, and under and subject to the provisions by which the Duty in the third case of Schedule II may be charged.

Rules for charging all annual interest not otherwise charged under the Act.

(2.) Provided, that in every case where the same shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits shall be charged with the said Duties on the person liable to such annual payment.

(3.) The person so liable to make such annual payment whether out of the profits or gains charged with Duty or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorized to deduct out of such annual payment at the rate of Rupees 3 and Rupee 1, for every Rupees 100 of the amount thereof.

(4.) The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of Duty hereby directed to be charged upon the receipt of the residue of such money, and under the penalty hereinafter contained.

(5.) The person charged to the said Duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable.

(6.) In every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits not charged by this Act, or where any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity or other annual payment as aforesaid the Duties herein mentioned according to, and under, and subject to the several and respective pro-

visions by which the Duties in the third case of Schedule II may be charged.

21. (1.) Whenever it shall be proved, to the satisfaction of the Commissioners for general purposes acting in the District where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bona fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule II., without any deduction on account thereof, it shall be lawful for such Commissioners to grant a certificate thereof under the hands of any one of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payments would amount unto.

(2.) Every person to whom such interest, annuity, or other annual payment shall be paid, shall allow such deductions and payments upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable.

(3.) Provided that no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands or houses as before mentioned, or of any office or employment of profits or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

Rules as to Districts in which persons are chargeable.

22. (1.) Every person being a householder except persons engaged in any trade or profession, shall be charged to the said Duties contained in Schedule II by the Collector or Commissioners acting for the District, where his dwelling house shall be situate.

(2.) Every person engaged in any trade or profession shall be chargeable by the Collector or Commissioners acting for the District or place where such trade shall be carried on, or such profession be exercised, whether such trade shall be carried on, or such profession exercised, wholly or in part only in India, or whether such person shall be engaged in one only or more such trades or professions, except where the same person shall be engaged in different concerns, and a loss for one concern shall be set off or deducted from the profits of another concern.

(3.) Every person not being a householder, nor engaged in any trade or profession, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the District where he shall ordinarily reside.

(4.) Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the District where such person shall reside at the time of beginning to execute this

Act in each year, by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices.

(5.) Every such charge made in such District or place shall be valid and effectual notwithstanding the subsequent removal of the person so charged from the District or place.

23. In order that the place where the said last-mentioned Duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing, signed by him, declaring in what place he is chargeable, and whether he is engaged in any and what trade or profession, or not, and if he shall be so engaged, declaring also the place or places where the same shall be carried on or exercised.

24. Where any trade shall be carried on in India, by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize shall be elsewhere.

25. Every person not being engaged in any trade or profession, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the Districts or places wherein the dwelling house shall be situate, in which he shall be ordinarily resident at the time when the Assessors shall first issue their notice under this Act in each year, in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notice as aforesaid.

26. Every person having two residences, or carrying on any trade, or exercising any profession in different Districts, or in any District different from the District of his ordinary residence shall, if required by the respective Assessors (acting under the direction of the Collector or Commissioners,) deliver in each of such Districts the like lists, declarations, and statements as he is hereby required to deliver in the District where such person ought to be charged, but shall not be liable to any double charge by reason thereof.

27. The Duties to be assessed by virtue of this Act in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, may be stated to and assessed by the Collector and Commissioners respectively acting for the District where the persons receiving or entitled unto the same shall reside or carry on any trade or profession.

28. (1.) No person who shall, on or after the passing of this Act, be in British India for some temporary purpose only, and not with any view or intent of residing therein for a period exceeding six months in the whole from the commencement of such residence, and who shall not actually have resided in British India at one time or at several times for a period equal in the whole to six months in any one year, shall be charged with the said

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

Temporary residents to be charged in respect of income and profits out of India after six months' residence, but not before.

Duties mentioned in Schedule II. as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, adventure, or profession not carried on in India.

(2.) But every such person, if he shall actually reside or remain in British India for such space of time as aforesaid, shall be chargeable to the said Duties in the District in which he shall reside or be, for the year commencing on the 1st day of May preceding.

(3.) Any such person who shall depart from India, after claiming such exemption, and shall again return to India, on or before the 30th day of April next after such claim made, shall be chargeable to the said Duties in the District wherein he shall reside or be, as a person residing in India, for the whole of the year in which such claim shall have been made.

29. All lists, declarations, and statements, containing the amount of profits charged under Schedule II may be delivered to the respective persons, and in the manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

PART VIII.

Rules under Schedules I and II.—Assessments before Special Commissioners and Compositions.

Assessments before Special Commissioners.

LXXX. 1. Any person chargeable to the Duties contained in the said Schedules I and II, or in either of such Schedules, and who shall not claim the exemption or relief by reason of his whole income being less than 200 Rupees or 500 Rupees, hereinafter granted, may require, if he shall think fit, that all proceedings, in order to an assessment upon him, in respect of profits chargeable under the said Schedules, or either of them, shall be had and taken, by and before the Collector and the Commissioners for special purposes of the District, (if any such shall have been appointed,) instead of by and before the Assessor, the Collector, and the Commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains to the Collector of the District in which the same shall be chargeable, within the time to be limited by the general notice herein before directed to be given for delivery of all such lists and statements as aforesaid.

2. Thereupon the said Collector shall examine the said list and statement, and shall compute and assess the Duties which, according to his judgment, shall be chargeable upon the party under the said Schedule I or II, and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement to the Commissioners for special purposes, who shall examine the same, and make, or sign, and allow such an assessment of the said Duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged or to an objection to the said assessment by the Collector, in like manner and under the like rules and regula-

tions as in cases of appeals and objections against assessments made by the Assessor and Collector.

3. Every such appeal and objection shall be heard and determined by the Commissioners for special purposes in such Districts.

4. All and every the provisions hereinbefore contained respecting assessments by and before the Assessor, the Collector, and Commissioner for general purposes, shall be applicable to the assessments under the 8th Part of this Act.

5. The decision and assessment of the Commissioners for special purposes upon such appeal shall be final and conclusive in the matter, subject only to such surcharge as is in the 61st Section provided.

6. Any application to surcharge under that Section in such cases shall be made to, and shall be heard, and determined by the Commissioners for special purposes.

Compositions.

7. Every person desirous of compounding for the said Duties under Schedules I and II or either of these Schedules as hereinafter mentioned, in the first, second, or third years of this Act, in order to an assessment of the said Duties being made under the provisions of the Act, shall, at any time after he shall have delivered the list and statement of his profits under the said Schedules, or either of them, as required by the said Act, and before he shall have been assessed under the said Schedules or either of these for such years, deliver to the Assessor of the District a notice signed by such person of his desire to compound for the Duties thereon in the manner allowed by this Act; and shall state therein whether he desires to compound for five, four, or three years.

8. When such assessment shall have been made by the Commissioners for general purposes, or by the Commissioners for special purposes, as the case may be, (any appeal allowed by this Act having been first determined,) it shall be lawful for the said Commissioners, by whom the said assessment shall have been made, to contract and agree with such person for a composition for the said Duties on the terms hereinafter mentioned, for a period of not exceeding five and not less than three years, limited for the continuance of this Act, provided such person shall enter into, and sign a contract of compositions within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

9. The terms of such composition shall be the payment in each and every year of the said term of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of 1 Rupee for every 20 Rupees of the sum assessed as aforesaid, which addition shall be made by the said Commissioners to the said assessments so made for the first year of the said term.

10. In each subsequent year thereof, the assessment of the said Duties under Schedule II, upon the person who shall have entered into such contract of composition, shall be made by the Commissioners in a sum equal to the aggregate amount of the said first year's assessment, with the said additional rate thereon, and it shall not be neces-

nary for such person to deliver any further list, declaration, or statement of profits described in the said Schedule II. during the said term of composition.

11. Provided, always, that, if the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate shall be collected, levied, and recovered in like manner as any other assessment under this Act.

12. The contract of composition may be made in the form set forth in the sixth Schedule annexed to this Act.

13. Every such contracts of composition shall be made in two parts, which shall be severally signed by one of the Commissioners, and by the person compounding.

14. One of such parts shall be delivered to the person compounding, and the other part shall be transmitted to the Commissioner of Revenue of the Division, or in the Towns and Stations aforesaid, to the Chief Revenue Authority thereof.

15. Every such contract shall be an authority for the Commissioners to make an assessment on the party compounding for each year of the said term of composition in accordance to the terms thereof, and to cause the sum thereby assessed to be collected, levied, and paid over in such manner and by such means as are herein authorised, in relation to any other assessment made under this Act.

16. If any person who shall have compounded as aforesaid shall die or become bankrupt, or insolvent, before the expiration of the said term of composition, his contract of composition shall cease and determine on the 30th of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of Duty which, before the said day, shall have become payable and shall then remain unpaid.

17. (1.) If any person who shall propose to compound for the Duties chargeable under Schedules I and II, or either of them, of this Act, shall wilfully make or deliver any false list, declaration, or statement of profits or gains described in the said Schedule, or shall wilfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such list, declaration, or statement; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said Duties than he shall be chargeable with, in order to compound thereon; or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of Duty than he ought to be charged with, the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made.

(2.) Provided that any sum of money which may have been paid under or in pursuance of such contract, shall be forfeited.

PART IX.

Rules under Schedule III.

LXXXI. The Duties hereby imposed contained in the Schedule marked III, shall be assessed and charged under the following rules, that is to say:—

SCHEDULE III.

1. The said last-mentioned Duties shall be paid by the Officers and persons entrusted with the payment of the interests, annuities, dividends, or shares of annuities charged in the said Schedule III on behalf of the persons entitled thereto, and shall be assessed by the Commissioners hereby authorised to be appointed for such purposes; and shall extend to all interests, annuities, dividends or shares of annuities whatever payable in India, out of any public revenues which shall become due on or after the 1st day of May 1860, except in the following cases of exemption from the said Duties.

2. (1.) The securities, stock, or dividends of every Savings Bank established by the Government within any part of British India, and the dividends or interests payable by any Savings Bank upon any funds therein deposited belonging to any depositor.

(2.) All claims to exemption under the last-mentioned Rule shall be made and disposed of, and re-payment of any sum retained and ordered to be refunded shall be made in the manner provided in Part XII of this Act, with respect to allowances under this Act.

3. The respective Officers and persons entrusted with the payment of the said interest, annuities, dividends, or shares of annuities shall on notice of the amount of each assessment, from time to time to be made as aforesaid, (which notice shall be given from time to time, as and when the interest, annuities, dividends, and shares aforesaid shall become payable, and before payment thereof,) set apart and retain the amount of Duty so assessed for the purposes of this Act.

4. (1.) Every such setting apart and retaining of the said Duties shall be deemed a payment thereof by, and on the behalf of, the persons entitled into the said interest, annuities, dividends, and shares respectively.

(2.) All persons are hereby required, on receipt of the residue of the said interest, annuities, profits, dividends, and shares over and above the Duty so assessed, to allow such payments in respect of the said assessments.

(3.) The Officers and persons so entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, or dividends, and shares, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid unto the persons to whom such interest, annuities, profits, dividends, and shares did or might belong, or were by law payable.

5. All monies so set apart by the Officers or persons as aforesaid, shall be paid from time to time, into such of the Treasuries of the Government as the local Government shall, from time to time, direct, into an account to be called "Income Tax Account."

PART X.

Rules under Schedule IV.

LXXXII. The Duties hereby imposed, contained in the Schedule marked IV, shall be assessed and charged under the following Rules :—

1. The said Duties shall be annually charged on the persons respectively, having, using, or exercising the Offices or employments of profit mentioned in the said Schedule IV, or to whom the annuities, pensions, or stipends mentioned in the same Schedule shall be payable for all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such Offices, employments, or pensions.

2. Each assessment in respect of such Offices or employments shall be in force for one whole year, ending on the 30th day of April, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such Office or employment, or the person for the time having or exercising the same.

3. Provided that the person quitting such Office or employment, or if dying within the year his representative, shall be liable for the arrears due before or at the time of his so quitting such Office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective Commissioners, and his successors shall be re-paid such sums as he shall have paid on account of such portion of the year as aforesaid, and each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year by lapse, death or otherwise, for which period the assessment thereon shall be discharged.

4. 1. The said Duties shall be assessed by the respective Commissioners for all the Offices in each Department in the place where the said Commissioners shall execute their Offices, although certain of the Offices in the same Department may be executed elsewhere; and shall be due and payable for the respective Officers and their successors for the time being.

5. 1. The said Duties shall be paid on all public Offices and employments of profit of the description hereinafter mentioned within British India, (that is to say)—(1) any Office or employment held under the Government, or the salary whereof, or emoluments attached thereto, are payable by the Government, or out of any public revenue in India.

(2.) Any Commissioned or Warrant Officer serving on the Staff, or belonging to Her Majesty's Army, or to Her Majesty's Indian Forces.

(3.) Any Commissioned or Warrant Officer in the Indian Naval Forces of Her Majesty, or in the establishment of the Government.

(4.) Any Office or employment of profit held in any Court of Justice, or under any Company or Society, whether corporate or not corporate.

(5.) Any Office or employment of profit, under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(6.) And every other public Office or employment of profit of a public nature.

6. The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the Government or by the subject, in the course of executing such Offices or employments, and shall be estimated on the profits of the preceding year, ending on the 30th of April, or on such other day on which the accounts of such profits have been usually made up.

7. (1.) In all cases where any salaries, fees, wages, or other perquisites, or profits, or any annuities, pensions, or stipends shall be payable at any public Office, or by any Officer of the Government, or by any agent employed in that behalf, the Duties chargeable under this Act, in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits; or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties on such Offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid).

(2.) Whenever the sum so payable shall be assessed by the Commissioners for general purposes in their respective Districts, they shall transmit an account of the amount of the Duties assessed to the Office where the same are payable, in order that the amount so assessed may be there stopped or detained.

8. In all cases where the salaries, fees, wages, allowance, or profits of any Officer chargeable to the said Duties shall not arise out of any of the Offices mentioned in the foregoing Rule, but shall arise from any other Office or employment of profit chargeable to the said Duties, and the salaries, fees, wages, perquisites, or profits, shall be payable at such Office by any Officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, or shall be payable by any Company in whose employment the person chargeable shall be, the Duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties (not otherwise paid) in the manner directed by this Act.

9. Such portion of the said Duties on Offices or employments of profit, or on annuities, pensions, or stipends as are charged with any sum money payable to any other person, shall be deducted out of the sum payable to such other person, as a like rate on such sum would amount unto. And all such persons, their agents, and receivers, shall allow such deductions and payments upon receipt of the residue of such sums.

10. Such portion of the said Duties charged on any Office or employment of profit, executed by any deputy or clerk, or other person employed under the principal in such Office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, as a like rate on such salary or profits would amount unto; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

11. In estimating the Duty payable for any such Office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, perquisites and profits thereof, or in passing the accounts belonging to such Office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said Commissioners and proved to their satisfaction.

12. Every person to be assessed for his office or employment, shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment, as if exercised at such Office, although the duties of such office or employment shall be performed, or any part of the profits thereof arising from such office or employment shall be payable elsewhere, within or out of British India, wherever he shall exercise his office or employment, shall be rated accordingly in the same District where such head office shall be established.

13. Where any person, who shall hold or exercise any public office or employment of profit, shall, at any time or times, during, or for, or in respect of any year of assessment, become entitled to any additional salary, fees, or emoluments beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such year, he may have been liable to be assessed, an additional or supplementary assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, fees, or emoluments, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time, during, or for, or in respect of the said year of assessment.

14. The several Commissioners authorised to act in the execution of this Act in relation to the Duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet and take the oaths hereby prescribed in that behalf, and shall have power to elect and appoint an Assessor, and if they shall deem it necessary, Assessors for each separate department with the cognizance of the said Commissioners.

15. The Assessors appointed by the Commissioners under Schedule IV shall, within a time to be fixed by the respective Commissioners, deliver to them their certificates of assessment in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act, in the department for which they shall be appointed Assessors, and of all pensions and stipends estimated according to this Act, with the names of the several Officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, without abatement or deduction, and without concealment or favor, upon pain of forfeiture for every neglect in the premises of any sum not exceeding Rupees 1,000 nor less than Rupees 200.

16. The said Assessors shall charge and assess themselves and all other Officers, Clerks, and persons employed in their respective departments of office, and with respect to the Duty on pensions or stipends, shall charge and assess all persons entitled unto any such pensions or stipends, and shall respectively make their assessment according to the provisions of this Act.

17. Every such Assessor shall have free access to all documents and papers whatever in their respective Offices, touching the salaries, fees, wages, perquisites, and profits of any Officer, Clerk, or person aforesaid, belonging to their respective Offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

18. No person shall, in respect of the profits arising from any Office, or from any pension or stipend chargeable before the respective Commissioners appointed for those purposes in their respective departments of Office as aforesaid, be liable to the penalty herein contained, for not returning a statement of the profits arising from such office, pension, or stipend in pursuance of any general notice hereinbefore directed, nor in any case except where the Assessor for those profits respectively shall have required a return thereof in pursuance of Rule No. 17.

19. Where any persons holding any such office or employment, or entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the Commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such Offices, employments, pensions, or stipends, and the claim to such exemption shall be preferred and examined by the Commissioners for general purposes of the District, and the merits thereof shall be heard and determined by the said Commissioners under the regulations of this Act with respect to other assessments.

20. (1.) Where any office or employment of profit chargeable by this Act is, or shall be executed by deputy, such deputy shall in all cases where he shall be in the receipt of the profits thereof, be answerable for, and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment.

(2.) Where the salaries, fees, or profits of any Officer or Officers in any such Office shall be receivable by any one or more of the said Officers, for the use of such Officers, to be divided amongst such Officers in certain proportions; the Officer or Officers receiving such salaries, fees, wages, perquisites, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments, before any division or apportionment thereof.

21. The proper Officers or their respective deputies, and the receivers and pay-masters in every Public Department of Office, and in every other Office for which Commissioners are hereby intended to be appointed, in raising the Duties hereby charged on such Offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, and registered Officers, and the Secretary or Principal Agent or Manager of any Company in whose employment any person chargeable under this Act may be, shall, upon any request to him made by the Assessors of the said Duties, deliver gratis true lists or accounts of all such salaries, fees, and profits belonging to such Officers or persons respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said Assessors in charging the same.

22. If the said Assessors shall be dissatisfied with such accounts, it shall be lawful for them to require any Officer or person, whose Office shall not be truly valued in such account, to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act, a list or account of the salaries, fees, wages, perquisites, and profits of the Office exercised by him, which returns such Officer or person shall be obliged to make under the penalties contained in this Act for not making other returns hereby required, and papers in their respective Offices.

23. The said Assessors shall, from the documents and papers in their respective Offices, as well as from such lists and accounts as aforesaid, make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall, in like manner as is before directed with respect to Assessors for any District, bring in their said assessments to the respective Commissioners for their allowance.

24. The said Commissioners, if satisfied with the said assessment, shall allow and set their hands to the same, and if not satisfied therewith, shall correct and alter the same, and shall, to that end, possess and exercise all the powers and authorities herein conferred upon the said Commissioners for general purposes, so far as the same are applicable to an assessment of the said Duties under Schedule IV, and shall finally allow and set their hands to the said assessments when so altered and corrected as aforesaid.

25. The said assessments, when so allowed and signed as aforesaid, shall be in force for one year, commencing and payable at the like periods as the assessments in Districts are made payable.

26. The said respective Commissioners for the Duties on offices shall cause the like duplicates to be made of the said assessments and delivered to Collectors, with like warrants to collect the said Duties, as are before directed to be given to Collectors for any Districts.

27. The said Officers for collection and receipt of the said Duties on offices, shall have the like authority to demand and levy the said Duties as is herein given, to the Collecting Officer of any District.

28. Provided, always, that in all cases where the Duties on any salaries, fees, wages, perquisites, or profits of any office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective Commissioners shall cause the like duplicates to be delivered to the proper Officers in the respective Offices who shall keep true accounts of all monies stopped and detained under the authority of this Act, and account for, and pay away the same as directed in of this Act.

29. Where the Duties hereby chargeable upon any office or employment of profit, cannot be detained and stopped according to the provisions of this Rule, or the amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Commissioners for raising the Duties on the said offices shall and may certify in writing such neglect or refusal, and the sum payable by virtue of this Act.

30. When the last-mentioned Commissioners shall be distinct from the Commissioners for general purposes, such certificate shall be addressed to the Commissioners for general purposes, and upon the receipt of such certificate, or, in case the Commissioners for raising the Duties on the said Offices shall be also the Commissioners for general purposes, as soon as the same shall have been signed by them, the Commissioners for general purposes shall issue their warrant, authorising and empowering the Collecting Officer of the District where such Officer or person shall reside, to levy the said Duties from such Officer or person.

31. Such Collecting Officer shall thereupon execute such warrant accordingly, and shall levy the said Duties by the like ways and means, and under the like powers as is herein provided, in regard to the Duties under Schedules I and II, and as if such Officer or person were charged to the said Duties in such District.

32. The respective Assessors and Officers appointed to raise and assess, or levy, collect and pay the sums of money to be charged under Schedule IV of the Act, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same as are inflicted on such Officers respectively, for the like offences in respect of Schedules I and II, or either of them.

33. Such of the said Duties, levied under Schedule IV of this Act, as may be stopped and deducted out of the sums in respect whereof they shall be charged or deducted, shall be respectively stopped or deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

PART XI.

Discretionary modes of Assessment in particular Districts.

LXXXIII. Whenever it shall appear desirable to the local Government that the assessment to the Duties imposed under Schedules I and II of this Act, or either of them, in any District, Town, Village, or Tract of country, or in any portion or quarter of a District, Town, Village, or Tract of country, should be made by a Panchayet, or otherwise than according to the general provisions of this Act, it shall be lawful for such Government, subject to the approval of the Governor-General in Council, to order that the inhabitants of the said District, Town, Village, or Tract of country, or of the said portion of a District, Town, Village, or Tract, or any class of such inhabitants who shall be chargeable with such Duties, shall be assessed to the Duties mentioned in Schedules I and II of this Act, or in either of such Schedules, by Panchayet, or otherwise than according to the general provisions of this Act, and according to such mode of assessment as shall be directed by the

said local Government with such sanction as aforesaid, under the tenth part of this Act.

LXXXIV. It shall be lawful for the local Government, with such sanction as aforesaid, at any time after the said order shall have been in operation for one year, to rescind the said order, or from time to time to vary the same, and to alter the mode of assessment thereby directed.

LXXXV. Before any proceedings shall be had under such original order, or under any order varying the same, or in consequence of any such order of rescission, the Collector of the District shall cause such original order, or such varied order, or such order of rescission as aforesaid, to be published and notified in and throughout the said District, Town, Village, or Tract of country in the manner usual in such District, Town, Village, or Tract.

LXXXVI. Every such original order, and every order varying the same, and every such order of rescission, shall also be published in the *Government Gazette* of the Lieutenant-Governorship, or Province in or nearest to which the said District or Town, Village or Tract shall be.

LXXXVII. Whenever any such original order, or any order varying the same, shall have been made, the inhabitants of the said District, Town, Village, or Tract, or of such portion of such District, Town, Village, or Tract, or the Members of such class of the said inhabitants as aforesaid, who shall be chargeable with such Duties, shall, so long as such order shall be in force, be assessed in respect of all the property and profits mentioned in Schedules I and II of this Act, or in respect of all the property and profits mentioned in such one of the said Schedules as the said order shall direct, by punchayet or otherwise, according to the provisions of such order, and of the eleventh part of this Act; and not according to the general provisions of this Act.

LXXXVIII. Provided, always, that if any inhabitant of the said District, Town, Village, or Tract of country, or of the portion or quarter of a District, Town, Village, or Tract, included in any such said original order, or in any order varying or altering the same, or any Member of the said class of inhabitants included in the said order shall, within ten days after the said original order, or order varying or altering the same, shall have been so proclaimed as aforesaid, notify to the Collector of the District, that he is desirous to be assessed according to the ordinary provisions of this Act, such person shall not be assessed under the said order, but shall be assessed under the ordinary provisions of this Act as contained in the third and fourth parts thereof, as if no such order had been made.

LXXXIX. The assessment to be made under any such order of the local Government, shall be made by such punchayet or other persons appointed as aforesaid, to the satisfaction of the Collector of the District, who shall be at liberty to attend at any meetings of such punchayet or persons as aforesaid, or from time to time, to call for their proceedings.

XC. If the said punchayet or persons propose to make an assessment with which the said Collector shall not be satisfied, he shall require them to reconsider and revise the same from time to time, until he shall be satisfied with the said assessment.

XCI. If the said Collector shall not be satisfied with the assessment proposed to be made, after he shall have so required them to reconsider the same as aforesaid, and if they shall refuse or neglect to revise and alter the same to his satisfaction, the said Collector shall certify that he is dissatisfied with the assessment proposed to be made, and thereupon no further proceedings shall be held under the said order; but the said several persons in the said District, Town, Village, or Tract of country, or in the said portion of District, Town, Village, and Tract, or in the said class mentioned in the said order, and chargeable by the said Duties, shall be assessed to the said Duties in the manner prescribed, and according to the ordinary provisions of this Act, as contained in the fourth and subsequent parts thereof, and shall be liable to make all the returns, statements, and declarations, and to do the several acts and things in order to the said assessment, and shall be subject to the same proceedings as in the fourth and subsequent parts of this Act provided, as if no such order had been made.

XCII. If the said Collector shall be satisfied with any assessment made by such punchayet or persons as aforesaid, he shall confirm the same, and shall cause proclamation to be made as aforesaid, in the said District, Town, Village, or Tract aforesaid, that he has confirmed the said assessment.

XCIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and shall be subject also to be surcharged in case of fraud as in Section LXI of this Act provided.

Appeals from Assessment.

XCIV. (1.) If any person charged with the said Duties under any such assessment shall be dissatisfied therewith and shall, within days after the proclamation of the said assessment in the District, Town, Village, or Tract in which he shall reside at the time of the

said assessment, (or in case of his being prevented from appealing within the time by sickness or any other excuse that shall appear reasonable to the said Collector, within such further time as the said Collector shall allow for that purpose,) satisfy the said Collector that he ought to be allowed to appeal from the said assessment, (in which case the Collector shall certify that, to his judgment, the said person ought to be allowed to appeal as aforesaid,) he shall be at liberty, within the time aforesaid, to appeal from the said assessment.

2. Where special Commissioners shall have been appointed for the District in which the said person shall have been assessed, such appeal shall lie to the Commissioners for special purposes of the District.

3. Where no such Commissioners shall have been appointed, such appeal shall lie to the Commissioners for general purposes of the said District.

XCV. 1. The proceedings upon any such appeal shall be conducted according to the provisions of Part IV of this Act, so far as the same are applicable, and according to any regulations that may be passed in that behalf under Section C of this Act.

2. The persons so appealing shall return all such lists, statements, and declarations, and shall do all such acts and things, and shall be subject to the said several provisions in the said Part IV, provided in regard to persons appealing, except so far as the same may be modified or varied by any special provisions contained in any such regulations, in which case the provisions of such regulations shall be observed.

XCVI. If, upon the hearing of any such appeal, the said Commissioners shall be satisfied that the Collector has so certified as aforesaid, and shall be of opinion that the said assessment upon the person appealing as aforesaid is erroneous and excessive, the said Commissioners shall reduce the said assessment upon such person, and shall settle and ascertain, according to the best of their judgment, in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly, which assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as in the 61st Section of this Act is provided.

XCVII. If, upon the hearing of any such appeal, the person so appealing shall not satisfy the Commissioners that the Collector has so certified as aforesaid, and that the said assessment upon him was erroneous and excessive, his appeal shall be dismissed by the said Commissioners; and he shall be liable to be charged by them to the said Duties in a sum not exceeding double the amount at which he was assessed under the said assessment.

XCVIII. 1. In any such case, it shall be lawful for the said Commissioners to make a new distribution and apportionment, according to the best of their judgment, of the entire and aggregate sum assessed by the said punchayet or persons as aforesaid, among all the persons assessed by them, under the said order of Government, and to vary and increase the amount of assessment upon each of the said persons so assessed as aforesaid.

2. Before the said Commissioners shall finally increase the assessment upon any person who shall not have appealed to them, they shall cause notice to be given to such person to show cause before them why his assessment shall not be increased, and such person shall be entitled to be heard before the said Commissioners, in support of the said assessment, in the same manner and subject to the same regulations as persons appealing from assessments are entitled to be heard.

3. If such person shall not appear to show cause, or shall not, on appearing, show sufficient cause in the judgment of the said Commissioners against an increase of his said assessment, the said Commissioners shall increase the amount of his said assessment according to the best of their judgment.

4. If any such person shall show sufficient cause in the judgment of the said Commissioners against any increase of his assessment, the said Commissioners shall confirm his original assessment.

5. The assessment so varied and increased, or so confirmed by the said Commissioners, shall be final and conclusive.

XCIX. In all such cases of appeal it shall be lawful for the members of the punchayet or other body, from whose assessment the appeal shall have been preferred, or any of them, to attend before the said Commissioners and to support their said assessment.

C. 1. It shall be lawful for the local Government, with the consent of the Governor-General in Council in that behalf first had and obtained, from time to time to make such regulations as it may deem necessary for the following purposes, that is,

1st.—For determining the mode of constituting the punchayet or other body of persons employed to make such assessments, and of appointing and removing the persons constituting the same, and of filling up vacancies among such persons.

2nd.—For regulating the proceedings of any punchayet, or of any persons who may be employed to make assessment under the tenth part of this Act, and of revising and correcting the same.

3rd.—For enabling the said punchayet or persons making such assessment as aforesaid, when and if they shall make an aggregate assessment on the whole of the persons chargeable under such assessment, to duly apportion the aggregate sum assessed among the several persons included in such assessment, and to revise and correct such apportionment.

4th.—For regulating the proceedings before the Commissioners upon any appeal from any assess-

ment, and for enabling such Commissioners upon the allowance of any appeal, to make a new apportionment and distribution of the sums assessed.

5th.—Generally for effecting the said assessment, and for all matters properly incidental thereto.

2. Such regulations shall be published in the *Government Gazette* of the Presidency, Lieutenant-Governorship, or Province, in or nearest to which the said District, Town, Village, or Tract of country shall be situated, and shall also be published and notified by proclamation in the said District, Town, Village, or Tract in the manner usual therein.

3. Such regulations, when so published and notified, shall be binding on the several persons who shall have been assessed under such order, and shall, as to such persons, have the force and effect of law.

CI. The sums assessed under Part X of the Act shall be paid at the time and in the manner prescribed in the general provisions of this Act, except so far as the said order shall postpone the time, or modify or vary the manner of payment, in which case the said sums shall be paid at the time and in the manner directed by the said order.

CII. Upon any assessment being made under Part XI of this Act, the several provisions of this Act relating to the recovery of the Duties aforesaid, and the remedies in respect thereof, and the penalties and forfeiture for any refusal or neglect to comply with any of the regulations of this Act, shall extend to the persons so assessed as last aforesaid, and to the property of such persons.

PART XII.

Exemptions and Deductions.

CIII. Any person who shall be charged or chargeable to any of the Duties granted by this Act, either by assessment, or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, or shall have paid the same either by deduction or otherwise, and who shall prove before the Commissioners for general purposes, in the manner hereinafter mentioned, that the aggregate annual amount of his income, estimated according to the several Rules and directions of this Act, is less than Rupees 200, shall be exempted from the said Duties, and shall be entitled to be re-paid the amount of all deductions or payments on account thereof, in the manner hereinafter directed, except so much of such Duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from, or out of any payment to which such claimant may be or become liable.

CIV. Any person who shall be charged or chargeable as aforesaid to any of the Duties granted by this Act, or shall have paid the same either by deduction or otherwise, and who shall prove before the said Commissioners, in the manner hereinafter prescribed, that his total income

Exemption of persons whose income is less than 200 Rupees yearly.
Exemption of persons from the Duty of 1 per cent, from excess above 2 per cent, or 3 per cent. Duty, whose income is less than 500 Rupees annually.

from every source, although amounting to 200 Rupees or upwards, is less than 500 Rupees for the year of the assessment of his profits or gains, shall be exempted and relieved from the whole of the Duty of 1 Rupee in every 100 Rupees for local purposes mentioned in the 2nd Section of this Act, and from so much of the Duty of 3 Rupees in every 100 Rupees assessed upon, or paid by him, under the 1st Section of this Act, as shall exceed the rate of 2 Rupees for every 100 Rupees of his profits, and shall be entitled to be repaid the amount of all deductions or payments on account of the said Duty of 1 per cent., or of the excess of the said Duty of 3 per cent., from which he shall be so exempted as aforesaid, except as in the last preceding Section of this Act is excepted.

CV. 1. The exemption and relief in the said Sections respectively mentioned shall be claimed and proved, and all proceedings thereupon shall be had (except in the case provided for in Section CXIV of this Act,) before the Collectors and Commissioners for general purposes in the District where the claimants shall reside (whether such claimant shall be personally charged in such District or not).

2. Such exemption shall be proved, and such proceedings shall thereupon be had pursuant to and under the powers and provisions by which the Duties in Schedule II are herein directed to be ascertained and charged, and subject to the rules and directions hereinafter contained.

CVI. Every person claiming to be entitled to such exemption or relief as aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the lists, declarations and statements required by this Act, or within such further time as the Collector or Commissioners respectively shall for special cause assigned allow, deliver, or cause to be delivered to the Assessor of the District where such claimant shall reside, a notice of his claim for such exemption, together with a declaration and statement signed by such claimant and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, for or on account of the Duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain under the authority of this Act, from or out of any payment to which he may be or become liable.

2. Every Assessor shall be at liberty to peruse and examine and to take copies of, or extracts from every such declaration and statement under the like powers as in other cases.

CVII. The Assessor shall transmit such notice, declaration, and statement to the Collector, and if the Assessor shall not object to such declaration within forty days after such transmission, or within such further time as the said

Collector, on just cause, shall allow to him to make such objection, and if the said Collector shall be satisfied with the justice of the said claim, the said Collector shall allow such claim of exemption or relief; and shall discharge, either wholly, or to the extent of such excess as aforesaid, as the case may require, the assessment made upon any property, or profits, or income of such person within the District of the said Collector.

CVIII. If it shall appear to the said Collector that any property or profits of such person is or are assessed, or liable to be assessed in any other District, the said Collector shall certify to the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned Chief Revenue Authority shall direct the assessment made upon any property or profits of such claimant, in any other District, to be discharged either wholly or to the extent of such excess, as aforesaid, as the case may require, and the same shall be discharged accordingly.

CIX. In case the Assessor shall object to any such claim as aforesaid in writing, suggesting to the said Collector that he has reason to believe that the income of such claimant, or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, or in case the Collector shall not be satisfied with the justice of such claim, then and in such case the merits of such claim for exemption or relief shall be heard and determined before the Commissioners for general purposes, under and subject to such rules, regulations, and penalties, as appeals under this Act are directed to be heard and determined.

CX. If such claim shall be allowed on appeal as aforesaid, the said Commissioners for general purposes shall grant and issue such certificates as aforesaid, and give all necessary directions consequent on such exemption and relief.

CXI. 1. If it shall be proved to the satisfaction of the Collector or of the Commissioners for general purposes respectively, that any person, whose claim for exemption or relief has been allowed in manner aforesaid, has been charged to, and has paid any of the Duties hereby granted by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled and from which a deduction is authorised to be made by this Act; or that such person has been assessed and has paid such Duties in respect of any interest, annuity, dividend, pension, or stipend payable to him out of the public revenue, then and in such case it shall be lawful for the said Collector, or for the Commissioners for general purposes respectively, to certify what shall have been so proved before them to the Chief Revenue Author-

rity aforesaid, by a certificate in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which, and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension, or stipend, in respect of which such claimant has been assessed, and the Duties whereon he has paid.

2. Thereupon the said last mentioned Revenue Authority shall issue to such claimant an order for the re-payment to him of the amount of the Duties certified to have been paid as aforesaid or of the excess of the said Duties certified to have been so paid as aforesaid, as the case may require, and such order shall be directed to such Officer of Revenue as shall be appointed in that behalf by the said Chief Revenue Authority, and shall authorize and require the re-payment of the said Duties, or of the said excess, as the case may be.

3. The same shall accordingly be repaid by such Officer on production and delivery to him of such order, taking the receipt of the party entitled by endorsement on such order.

CXII. The annual value of the property, or of the profits, or income of the nature described in Schedule I or Schedule II of this Act respectively, of any person claiming the said exemption, shall be estimated for the purpose of ascertaining his title to such exemption according to the Rules herein contained, relating to the said Schedule I and the said Schedule II respectively.

CXIII. Co-parceners, joint tenants, or tenants in common of, and persons having joint or undivided interests in the profits of any property whatever, and any joint tenants of lands and persons jointly holding lands in partnership or otherwise, and entitled to the profits thereof in shares, and any partners carrying on trade or exercising any profession together, and entitled to the profits thereof in shares, may severally claim such exemption and relief according to their respective shares and interests in the manner before directed, and such claims being duly proved to the satisfaction of the Collector or Commissioners to whom the same are made, may be proceeded upon as in the case of several interests.

CXIV. 1. Where the whole income of the claimant shall arise from an office or employment of profit, the Duties whereon are cognizable before Commissioners under Sections XIX, XX, XXI, or XXIII of this Act, or from a pension or stipend, the Duties whereon are cognizable under Section XXII of this Act, the claim to exemption or relief may be made to and allowed by the Commissioners by whom the said Duties are so cognizable.

2. If such claimant shall be out of British India, an affidavit stating the several matters required by this Act, taken before any person having authority to administer an oath in the place where such claimant shall reside, may be received by the respective Commissioners for executing this Act, in relation to the assessment on which such claim shall be founded.

CXV. Any such claim for exemption may be made by any guardian, trustee, attorney, agent or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described in such manner as they may act for others for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

CXVI. No person shall be chargeable to the said Duties in respect of any property, real or personal, or vested in, or held in trust for the Government, or the Secretary of State for India in Council, for public purposes—and all such property shall be wholly exempted from the said Duties.

CXVII. All Non-Commissioned Officers and Privates of Her Majesty's Forces, or of Her Majesty's Indian Military Forces, (or of any Police Force,) and all petty Officers not being Warrant Officers, and Private Sailors of Her Majesty's Navy, or of Her Majesty's Indian Naval Forces, or in the employment of the Government of India in the Marine Department, shall be wholly exempted from the said Duties in respect of any pay or allowance that they may receive from Her Majesty, or from the Government, or from any public revenue.

CXVIII. It shall be lawful for the local Governments of any Presidency, Lieutenant-Governorship, or Province, [subject to the approval of the Governor-General of India in Council,] upon the representation of the Chief Civil Officer or the Chief Revenue Officer in any Division or District in such Presidency, Lieutenant-Governorship, or Province that any property, moveable or immoveable, in such Division or District, solely employed for or dedicated to charitable purposes or public religious purposes, or that any person or class of persons in respect of any such property ought to be wholly or partially exempted from the said Duties, to order that such property, or such person, or such class of persons in respect of such property, shall be wholly or partially exempted from the said Duties; and to make such orders as may be necessary for securing and carrying into effect such exemption, and thereupon the property mentioned in the said order, and the person or class of persons mentioned in the said order, in respect of such property, shall be exempted and relieved from the said Duties, wholly or in part, to the extent, and according to the operation of such order.

CXIX. 1. Any person who shall have made insurance on his life, or on the life of his wife, or shall have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any Insurance Company duly registered under any Act of the Imperial Parliament, or under any Act of the Governor-General of India in Council, or authorised by law to car-

Claims may be made by Agents or Trustees on account of others.

All Government property exempted.

Non-Commissioned Officers, Privates of Army, Navy, and Marine exempted.

Power to exempt property used for charitable purposes or public religious purposes.

Persons who have made Insurance or contracted for a deferred Annuity on the lives of themselves or wives, to be allowed an abatement of Duty in respect of the annual premiums or sums paid.

ry on business without registration, and any person who shall be liable to the payment of an annual sum, or to have an annual sum deducted from his salary or stipend, in order to secure a deferred annuity to himself or to his widow, or a provision to his children after his death, shall be entitled to deduct the amount of the annual premium paid by him for such insurance or contract, or the annual sum paid by him, or deducted from his salary or stipend as aforesaid, from any income or profits in respect of which he shall be liable to be assessed under any of the Schedules of this Act, excepting Schedule III; or to have any assessment which may be made upon him under any of the said Schedules, except Schedule III, reduced or abated by the deduction of the amount of the said annual premium or sum from the amount of the profits or income on which such assessment has been made.

2. Or if such person shall be assessed to Duties under any of the Schedules contained in this Act and shall have paid such assessment, or shall have paid or been charged with any of the said Duties by deduction or otherwise, such person, on claim made to the Commissioners for special purposes of the District, or, when no such Commissioners shall have been appointed, to the Commissioners for general purposes, and on production to them of the receipt for such annual payment or sums, and on proof of the facts to the satisfaction of the said Commissioners, shall be entitled to have repaid to him such portion of the said Duties paid by such person as the amount of the said annual premium or sum bears to the whole amount of his profits and gains on which he shall be chargeable under all or any of the Schedules of this Act.

3. Provided always, that no such abatement, allowances, or re-payment as aforesaid, shall be made in respect of any such annual premium or sum beyond one-sixth part of the whole amount of the profits and income of such person so chargeable as aforesaid, nor shall any such deduction or abatement entitle any such person to claim exemption or relief from Duty, on the ground of his profits or income being thereby reduced below 200 Rupees, or 500 Rupees, as the case may be.

Relief from Double Assessments.

CXX. 1. Whenever any person shall have been assessed to any of the Duties granted by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause and on the same account, and for the same year, it shall be lawful for him to apply to the Commissioners for general purposes, acting for the Division or place for which he shall have been so assessed, for the purpose of being relieved from such double assessment, and the said Commissioners, on due proof thereof to their satisfaction, shall cause such assessment or such part thereof as shall be a double charge as aforesaid to be vacated.

2. Such proof may be either by a certificate of the assessment made on the party, under the hands of the Commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included in an assessment made by them on the

same party on the same account and for the same year, or by other lawful evidence given of those facts on the oath of any credible witnesses.

CXXI. Whenever it shall be found to the satisfaction of the Chief Revenue Authority aforesaid, that any such double assessment as aforesaid has been made and has not been vacated, and that payment has been made of both assessments, it shall be lawful for the said Chief Revenue Authority to order and direct the Collector, or any Officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him and paid as aforesaid.

CXXII. I. If within or at the end of the year current, at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the Duties contained in either of the Schedule I or II, shall find and shall prove to the satisfaction of the Commissioners by whom the assessment was made and allowed, that his profits during such year for which the computation was made fell short of the sum so computed in respect of the same source of profits on which the computation was made, it shall be lawful for the said Commissioners to cause the assessment made for such current year to be amended in respect of such source of profit, as the case shall require; and in case the sum assessed shall have been paid, to certify under their hands, to the Commissioner of the Division, or in any of the said Presidency Towns or Stations to the Chief Revenue Authority of the Towns or Stations, the amount of the sum overpaid upon such first assessment.

2. Thereupon the said Commissioner of Revenue, or Chief Revenue Authority aforesaid, shall issue an order for the re-payment of such sum as shall have been so overpaid, which order shall be directed to such Officer of Revenue as the said Commissioner of Revenue, or the Chief Revenue Authority aforesaid, shall appoint in that behalf, and shall authorise and require the re-payment of the said sum so overpaid as aforesaid.

3. Such sum shall accordingly be paid by such Officer on production and delivery to him of such order, taking the receipt of the party entitled to the same by endorsement on such order.

CXXIII. I. In case any person charged to the said Duties under Schedule II shall cease to exercise the profession or to carry on the trade in respect whereof such assessment was made, or shall die, or become bankrupt or insolvent before the end of the year for making such assessment, or shall, from any other specific cause, be deprived of, or lose the profits on which the computation of Duty charged in such assessment was made, it shall be lawful for such person or his representative to make application to the Commissioners for general purposes of the District, within three calendar months after the end of such year, and on due proof thereof to their satisfaction, the said Commissioners shall cause the assessment to be amended as the case may require, and give such relief to the party charged, or his representatives, as shall be just.

2. In cases requiring the same, the said Commissioners shall certify in the manner provided in the Section of this Act; and upon such certificate, the Commissioner of Revenue, or the Chief Revenue Authority aforesaid shall, in the manner provided in that Section, order re-payment to be made of such sum as shall have been overpaid on the assessment amended or vacated, which re-payment shall be made in the manner provided in the said Section.

3. Provided, always, that where any person shall have succeeded to the trade of the party charged, no such amendment shall be made, unless it shall be proved to the satisfaction of the said Commissioners that the profits of such trade have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof; but such person so succeeding to the same shall be liable to the payment of the full Duties thereon, without any new assessment.

CXXIV. 1. If any difference shall arise between any persons to whom any interest, rent, rent charges, annuity, quit rent, or other rent, or annual payment shall be payable, touching the same, to be deducted thereof on account of the Duties hereby charged having been paid, or between the owner or person in receipt of rent for the time being, and any former owner or person in receipt of rents of any lands, or his representative or assigns, touching the proportion of Duty to be paid or allowed by either party, the Commissioners for general purposes, in their several Districts, shall have authority to settle the proportions of such payments and deductions, as shall be according to the directions of this Act; and, in default of payment, to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the Collector or party, as the case may require.

2. In such cases the judgment and determination of such Commissioners shall be final.

CXXV. In the computation of Duty to be made under this Act for any purpose whatsoever, it shall not be lawful to make any other deductions than such as are expressly allowed by this Act, nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the Duty so to be charged is allowed to be deducted on making such payment, nor to make any deduction from the profits arising from any property chargeable with Duty under Schedules I and III of this Act, or either of them, or from any office or employment of profit, chargeable under Schedule IV of this Act, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession.

What deductions shall not be allowed in computing the Duties to be charged under this Act.

PART XIII.

Mode of Payment and Collection of the Duties.

CXXVI. The Duties assessed under this Act, except where the same shall be detained and stopped at the respective Offices, shall be payable in each year by four

Duties to be payable by four quarterly instalments.

quarterly instalments at the times following, that is to say, on or before the 1st day of August for the first quarterly instalment, on or before the 1st day of November for the second quarterly instalment, on or before the 1st day of February for the third quarterly instalment, and on or before the 1st day of May for the last quarterly instalment in each year.

CXXVII. 1. The respective Commissioners executing this Act, in relation to any of the Duties hereby imposed, shall, as soon as possible, after all appeals made to them as aforesaid shall have been determined, issue out and deliver to the respective Collectors duplicates of the assessments of the aforesaid Duties charged at the respective rates mentioned in the respective Schedules of this Act, distinguishing the amounts charged under each of the said Schedules.

2. Such duplicates shall, except in the cases provided for in Sections CXXXII and CXXXIII of this Act, contain the names and descriptions of the persons assessed and charged.

3. Such duplicates, when received by the Collector, shall be a sufficient warrant (and authority) to him for the levying and collecting of the said Duties assessed under this Act, and specified in the said duplicates as the same shall become payable by such instalments as aforesaid, in the manner hereinafter directed.

CXXVIII. Wherever a Treasury or Office for the receipt of the Duties under this Act shall have been established by the Government within 5 miles from the place where any person assessed under this Act shall reside, such person shall pay the instalments of Duties with which he shall have been charged as aforesaid, at such Treasury or Office to the Officer in charge thereof for the time being, within seven days after the said instalments shall have become payable.

CXXIX. 1. Where no such Treasury or Office for the receipt of Duties shall have been established within miles from the place where any person assessed under this Act shall reside, the Collector of the District shall deliver a memorandum, signed by such Collector, of the amount of the instalments payable by any such person so residing more than miles from any such Treasury or Office as aforesaid, and of the name and place of abode of such person, to a collecting officer or person to be appointed in that behalf by the Collector.

2. Such collecting officer or person shall, within days after such memorandum shall have been delivered to him as aforesaid, make demand of the person named in such memorandum, or at the place of abode mentioned in such memorandum, of the amount of the instalment therein mentioned.

CXXX. Whenever any payment shall be made, either at such Treasury or Office, or to any collecting officer or person as aforesaid, to whom any such memorandum as aforesaid shall have been delivered by the Collector, of any instalment of Duties assessed under this Act, the officer or person receiving the same shall give a receipt

Who shall demand payment from persons assessed.

On payment, receipt to be given.

under his hand, unto the person who shall pay the same, and such receipt shall be a full and complete discharge to every person who shall pay the same for the sum so paid as aforesaid.

CXXXI. The Collector of each District shall cause general notice to be given in his District by proclamation in the manner usual in the said District, and also by affixing such notice at the Office of the said Collector, of the Treasuries or Offices established by the Government within the said District for the receipt of the said Duties, or of the officers or persons to whom the said Duties at different places within the said District, may be paid.

Collector to give general notice of establishment of Treasuries, and of Officer to whom Duties are to be paid.

Mode of payment of Duties under Schedule II, when parties desire to pay according to Numbers or Letters.

CXXXII. 1. All assessments upon profits under Schedule II, made by the Commissioners for general purposes, or by the Commissioners for special purposes, shall be entered in books, with the names and descriptions of the persons to be charged therewith, and their respective places of abode set opposite thereto, which entries shall respectively be numbered progressively, or lettered or distinguished by numbers or letters, as the said Commissioners shall think proper.

2. When, and as soon as the said Commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the Duty at the proper Treasury or to the proper Officer for receipt within the time limited by this Act for payment thereof, and in case the said Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such Commissioners, specifying the amount of the sums to be paid within one year upon such assessment.

3. Every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said Commissioners, to which such certificate shall relate, without naming or otherwise describing the person charged.

4. Such certificate shall, on production thereof, be a sufficient authority to the said Officer for receipt, from time to time, to receive from any person bearing and producing such certificate, the amount of the sums therein contained in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof.

5. On the payment of the sums contained in any such certificate, or any proportion thereof, the said Officer for receipt shall give certificates for the same, acknowledging the receipt of the sums paid on account of the certificate of the said respective Commissioners, by the number or letter marked therein, as before directed.

CXXXIII. It shall be lawful for the respective Commissioners, whether for general or special purposes, to issue out and deliver to the respective Collectors duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, and all such sums shall be paid to the respective Officers for receipts: and such part thereof as shall not be so paid to them, may be levied and collected as herein is mentioned.

CXXXIV. 1. The Duties payable on such last-mentioned assessments under Schedule II, at the proper Treasury, or shall be paid to the proper Officer for receipt, by such instalments as by this Act is directed, on or before the respective days appointed for such payments.

Persons charged to pay the Duties to the proper Officers for Receipts; and, in default, the Duties may be levied in the ordinary way.

2. The certificates hereby required to be given on such payments shall be delivered to the respective Commissioners, or to their Clerk at their Office, before the time when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid.

3. If any person shall neglect to pay such Duties at the time and in the manner hereby directed for payment thereof, or having paid the same, shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the Commissioners by whom the assessment shall have been made, and they are hereby required to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, with his name and description, to the Collector, in order that he may levy the sum in arrear and unpaid, and such sums shall therefore be levied according to the provisions hereinafter contained.

CXXXV. In all cases where the Commissioners shall not have received a declaration of the intended payment to the Officer for receipt, as aforesaid, of the Duty to be charged under Schedule II, or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the Collector, with the names and descriptions of the parties charged therewith, as provided in Section CXXXVII of this Act.

CXXXVI. If after the receipt of any such declaration, the Duties shall not be duly satisfied and paid accordingly, the said Commissioners shall cause the names of the defaulters, and the amount of Duty assessed on each, to be inserted, from time to time, in the duplicate assessment of the Collector; and such duplicate shall be of the like force and effect for collecting the sums, and such sums shall be levied as if such names and sums had

been inserted therein at the time of issuing such duplicate.

CXXXVII. Whenever the amount of any instalment of the said Duties

In default of payment, Collector may proceed to recover arrears by distress or attachment and sale of moveable and immoveable property.

shall not be paid in manner aforesaid, by the person liable to pay the same within seven days after the day appointed by this Act aforesaid, for the payment of such instalment, the Collector shall proceed for the recovery of such instalment, by a distress and sale of the moveable property or attachment and sale of the immoveable property of the person so making default.

CXXXVIII. In the seizure and sale of moveable property for arrears of assessment, the following Rules shall be observed :—

Seizure and sale of moveable property to be made according to following Rules.

1st.—The Collector shall employ a person to

Collector to furnish person distraining with a demand in writing.

distrain the property, hereinafter called the Distraining Officer, and shall furnish to such Officer a demand in writing signed by the Collector, or by some Officer empowered by him in that behalf, specifying the amount of the arrear for which the distress may be issued, and the date on which the arrear fell due.

2nd. The Distraining Officer shall produce the

Defaulters to be served with a copy.

writing as authority for making the distress, and on the day on which the property may be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place where may be lodged or kept.

3rd.—The writing shall further set forth that

Writing to state that the distrained property will be sold.

the distrained property will be brought to public sale within days, unless the amount and the expense of the distress be previously discharged.

4th.—When a defaulter shall be absent, a copy

Mode of service when defaulter is absent.

of the writing, with the endorsement, shall be fixed or left at his usual place of residence, before the expiration of the third day, calculating from the day of the distress.

CXXXIX. When a defaulter, on receiving

Consequence of defaulter neglecting to pay after notice, or absents himself.

notice, shall neglect to pay the amount due, or when a defaulter shall have absconded, or be otherwise not forthcoming, so that the notice cannot be served upon him, the Distraining Officer shall, in either case, transmit an inventory of the property distrained to the Collector.

CXL. When a defaulter shall tender payment

On tender of arrear and expenses prior to the day of sale distress to be withdrawn.

of the arrear demanded, after his property shall have been distrained before the day fixed for sale, together with payment of the necessary expenses attending the distress, the Distraining Officer shall receive the amount of such arrear and expenses, and shall forthwith release the property.

CXLI. The distress levied shall not be excessive, and the property dis-

Distress to be proportionate to the arrear.

trained shall be as nearly as possible proportionate to the amount of the arrear.

CXLII. The distress shall be made after sun-

Time for distress.

rise and before sunset, and not otherwise.

CXLIII. The Distraining Officer shall have

What places distrainer may force open.

power to force open any stable, cow-house, golak, granary, godown, out-house, or other building, as also to enter any dwelling-house, the outer door of which may be open, (excepting the apartments in such dwelling house appropriated for the zenanah or residence of women, which, by the usage of the country, are considered private,) and to break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein.

CXLIV. 1. Where a Distraining Officer shall

Powers of distrainer to force open doors in the presence of a Police Officer.

have reason to suppose that the property of a defaulter is lodged within a dwelling-house, the outer door of which may be shut, or within any apartments appropriated to women, which by the usage of the country are considered private, such Officer shall represent the same to the head Officer of the Police, (within whose jurisdiction the house may be situated,) and on such representation the head Officer of the Police shall send a Police Officer not under the degree of a to the spot, in the presence of whom the Distraining Officer may force open the outer door of such dwelling-house.

2. The Distraining Officer may also, in the presence of the Police Officer, after due notice given for the removal of women within a zenanah, and after furnishing means for their removal in a suitable manner, (if they be women of rank who, according to the custom of the country, cannot appear in public,) enter the zenanah apartments for the purpose of distraining the defaulter's property therein; but such property, if found, shall be immediately removed from such apartments, after which they shall be left free to the former occupants.

CXLV. Immediately on the occurrence of an

Real property may be attached but previous sanction of the Chief Revenue Authority of the Division necessary for the sale of immoveable property.

arrear, or at any subsequent period, the Collector shall have authority to attach at his discretion the whole or such portion of a defaulter's immoveable property as he may deem sufficient to answer the amount in arrear; but the previous sanction of the Chief Revenue Authority of the Division shall, in all cases, be necessary for the sale of immoveable property.

CXLVI. When a defaulter shall not have any

When Collector may sell the immoveable property in addition to the moveable property of the defaulter.

moveable property, of which distraint can be made, or when, after the moveable property of such defaulters shall have been distrained and sold, the arrear due, with interest, and all expenses of the distress and sale is not liquidated by the proceeds of such sale, the Collector may, with such sanction as aforesaid, proceed to sell the immoveable property of the defaulter.

CXLVII. The person or Officer employed by the Collector to sell moveable property distrained, or immoveable property attached under this Act, shall cause to be affixed to the outer door of the defaulter's house a list of the property to be sold, with a notice specifying the place where, and the day and hour at which the property will be sold, and shall cause proclamation of the intended sale to be made in the manner usual in the District in such place or places as the Collector may consider necessary to give due publicity to the sale.

CXLVIII. No sale of immoveable property shall take place until after the expiration of a period of fifteen days from the date on which the notice may be so affixed.

CXLIX. 1. At the appointed time, the property, moveable or immoveable, shall be put up for sale under the order of the Collector in one or more lots, as the Collector or the Officer employed by him in that behalf shall direct, and shall be sold to the highest bidder.

2. When the property shall be sold for more than the amount of the arrear, the overplus, after deducting expenses of process and interest, shall be paid to the defaulter.

CL. When the immoveable property of a defaulter is first attached and sold, if the arrears due, with expenses of attachment and sale, and all other just charges, be not fully liquidated by the sale, the Collector may cause the moveable property of the defaulter to be distrained and sold for the recovery of the balance thereof, with interest, and all expenses of the distress and sale.

CLI. 1. If any person assessed to the said Duties shall remove out of the District in which he shall have been assessed, without first paying or discharging all the Duties charged upon him which shall be due and payable, and without leaving in such District sufficient property whence the whole of the said Duties may be raised and levied; or if any person shall reside in any other District than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Collector of the District in which such assessment or charge shall have been made, to certify to the Collector of the District within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear, and unpaid as aforesaid.

2. Such last-mentioned Collector shall thereupon cause the whole of the Duty so remaining in arrear and unpaid as aforesaid to be raised and levied together with the costs and charges attending, in the same manner as if the said person had been assessed in the District of the said last-mentioned Collector.

CLII. The fees payable upon distrains or attachments under this Act shall be such as are set forth in the Table of Fees in the Schedule hereto annexed, and marked VII.

The fees upon distrains should be according to Table of Fees in Schedule VII.

CLIII. Instead of proceeding by distress and sale, or by attachment and sale, or in case of failure to realise thereby the whole or any part of the Duty assessed and payable under this Act, the Collector of the District may, if he shall think fit, and if any instalment shall remain unpaid for more than fourteen days after the day appointed for the payment thereof file in any Court of competent jurisdiction within the District in which the person liable shall reside, whether established by Royal Charter or not, a certificate that such person has been duly assessed under this Act, specifying the yearly sum in which and the period for which he shall have been so assessed: stating that an instalment of the said Duties so assessed remains unpaid, stating the amount of such instalment, and the time at which it became payable.

CLIV. Such certificate shall have the same effect in regard to the person and property, moveable or immoveable, of the said defaulter, as if a final decree or judgment had been obtained by the said Collector on behalf of the Secretary of State in Council against such person for the payment of the said arrears of Duty in a regular suit in the said Court, and it shall be lawful for the Collector to take the same proceedings by execution and process of the said Court as he would have been entitled to take such final decree or judgment.

CLV. All such Duties as shall be duly assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the direction herein mentioned, shall also be recoverable as a debt to, and in the name of the Secretary of State for India in Council, with full costs of suit, and all charges and expenses attending the same.

CLVI. The claim of the Government for all sums payable for the said Duties shall have priority over all other claims upon any immoveable property attached, or upon any moveable property distrained under this Act.

CLVII. 1. No goods or chattels belonging to any person at the time any of the Duties to be assessed under this Act shall become in arrear, shall be liable to be taken by virtue of any execution or other process, warrant or authority, or by virtue of any assignment, or on any account or pretence whatever, (except at the suit of the landlord for rent,) unless the person at whose suit the execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods and chattels, pay, or cause to be paid to the proper Officer all arrears of the said Duties which shall be due at the time of seizing such

Goods of defaulters are not to be removed under any execution or assignment, until all Duties are paid.

Exception in favor of land lord's claim to arrear rent

goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided that the said Duties shall not be claimed under this Section for more than one year.

2. The exception herein before contained as to Landlord's claim shall not extend beyond six months. the landlord's claim to rent shall not extend beyond six months' arrears of any rent due to the said landlord.

CLVIII. When any person chargeable with the Duties hereby made payable as aforesaid shall be under the age of twenty-one years, or when any person so chargeable shall die, in every such case the parents or guardians of such infant, upon default of payment by him, and the representative of the person so dying, shall be, and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with, and if such parents or guardians, or such representatives shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said Duties; and the parent or guardian making payments as aforesaid shall be allowed every sum paid for such infant in his accounts, and all representatives shall be allowed to deduct all such payments out of the assets of the person so dying.

CLIX. If this Act shall not be executed in any District previous to the time appointed for the payment of the first or any subsequent instalment of the said Duties, or within the year of assessment, it shall be lawful for the Commissioners executing this Act, who shall have made or allowed any assessment after the period appointed for any such payment, (which they are hereby declared to be competent to do,) from time to time, when and as the same shall be necessary, to settle and adjust at what time any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable.

PART XIV.

Application of the Duties.

CLX. All monies arising from the Duties hereby imposed (the necessary charges of raising and accounting for the same excepted,) shall be paid into such of the Treasuries of Her Majesty's Government in India as the local Government shall from time to time direct, to an account to be headed Income Tax Account.

CLXI. 1. Separate accounts shall be kept at the said Treasuries of all sums paid in on account of the said 3 per cent. Duty, and of those paid on account of the said 1 per cent. Duty.

2. Separate accounts shall also be kept at the said Treasuries.

Separate account also to be kept in respect of 1 per cent Duty.

1st.—Of sums paid in Presidency Towns and Strait's Settlements.

2nd.—Of sums paid in Towns in which Act XXI of 1850 is in force.

3rd.—Of all other sums paid in each District.

1st.—Of such sums paid in on account of the said 1 per cent Duty, as shall have been assessed upon persons residing in, or carrying on businesses in, or upon any house or land in any of the Presidency Towns or Stations.

2ndly.—Of such sums paid in on account of the said 1 per cent. Duty as shall have been assessed upon any person residing in, or carrying on business in, or upon any house or land in any Town or Suburb not within the Presidency Towns or Stations aforesaid, wherein Act XXVI of 1850 shall be in force, and Commissioners shall have been appointed under that Act, and,

3rdly.—Of all sums paid in or on account of the said 1 per cent. Duty as shall have been assessed upon any other person, or any other houses or lands in each District.

CLXII. The said sums paid into the said Treasuries, on account of the said 3 per cent. Duty, shall be transferred, from time to time, for the service of the Government of India, in such manner, at such times, and under such authority, rules and regulations as are, or may be appointed or made, with regard to any other monies arising from Duties payable to the said Government, or as the Governor-General of India in Council shall, from time to time, direct or appoint.

CLXIII. Of the said sums so paid into the Treasury to the said Income Tax Account, the net sums paid in on account of the said one per cent. Duty by persons whose incomes shall exceed Co's Rupees 500 in the year, shall, after deducting all charges and expenses relating thereto, be paid over and accounted for in the manner and according to the following Rules:—

1st.—When the said sums shall have been assessed upon persons residing or carrying on trade in, or upon lands or houses in any of the Presidency Towns or Stations aforesaid, in which any Municipal Commissioners shall have been appointed, and shall be acting under Act XIV of 1856, the same shall be paid and accounted for to the said Municipal Commissioners, to a separate account to be kept by the said Commissioners, and to be headed Income Tax Account.

2nd.—When the said sums shall have been assessed upon persons residing, or carrying on trade in, or upon lands or houses in any Town or Suburb, not within any of the said Presidency Towns, wherein Act XXVI of 1850, or any Act by which the same may be amended, or which may be substituted for the same, shall be in force, and wherein Commissioners shall have been ap-

pointed, and shall be acting under the said Act, the same shall be paid over and accounted for to the said Commissioners to a separate account to be headed Income Tax Account.

3rd.—When the said sums shall have been assessed upon any other persons, or any other houses or lands than those mentioned in the 2nd and 3rd Clauses of this Section, the same shall be paid over and accounted for to such Commissioners as the local Government shall, from time to time, appoint for the District in which the said sum shall have been assessed and received, to be called "Commissioners for local purposes" to an account to be headed Income Tax Account.

CLXIV. 1. In each and every District in India, not being within any of the Presidency Towns or the Settlement aforesaid, the several local Governments shall appoint such and so many persons, not less than (three) in number, as it shall deem expedient to be Commissioners for local purposes under this Act, within the said several Districts respectively, of whom at least (one) shall be a person not in the service of or holding any office under the Government.

2. Provided that, if it shall appear to the local Government that no person, competent to exercise the duties of Commissioners, can be found within the District, or if any person being so appointed as aforesaid shall decline or neglect to take upon himself the execution of the said office, and in the judgment of the local Government it be deemed expedient to appoint a person in the service of Government in the place of such person, it shall be lawful for the said local Government, subject to such approval as aforesaid, to appoint a person in the service of the Government to be one of the said Commissioners in lieu of the person so declining or neglecting.

CLXV. 1. It shall be lawful for the local Government, if it shall think fit, with the sanction of the Governor-General of India in Council, to direct that any District, not being within any of the said Presidency Towns or the said Settlements, shall be divided, for the purposes in the 14th Part of this Act mentioned, into two or more Divisions: and to appoint "Commissioners for Local Purposes" for and in each of such Divisions respectively.

2. Such Commissioners, when so appointed shall have all and every the powers and authorities within the Division for which they shall have been appointed, as the said Commissioners for local purposes appointed for any District shall have.

CLXVI. In case of any such division of any District for the purposes last aforesaid, separate accounts shall be kept at the Treasury into which the Duties levied in, and on account of such District shall be paid as aforesaid, of all such sums paid in on account of the said 1 per cent. Duty as shall have been assessed upon or received from any person residing or carrying on business on any

lands or houses in each of the Divisions of such District.

CLXVII. In such case such sums only as have been assessed upon and received from the persons on the lands and houses within each of the said Divisions of the District, shall be paid and accounted for to the Commissioners for local purposes appointed for such Division.

CLXVIII. The Commissioners for local purposes shall be, from time to time, appointed and shall be removeable, and vacancies in their number shall be filled up, in the manner provided in Section IX. of this Act in regard to Commissioners for general purposes.

CLXIX. The Commissioners for local purposes so appointed as aforesaid, shall not exercise any of the powers hereby conferred on them within, or in respect of, any Town or Suburb in which Act No. XXV of 1856 or Act No. XXVI of 1850 shall be in force and in which Commissioners shall have been appointed and shall be acting under either of the said Acts.

CLXX. 1. The said Municipal Commissioners, the said Commissioners under Act XXVI of 1850, and the said Commissioners for local purposes respectively, shall apply the several sums of money paid to them as aforesaid under this Act in and upon the construction of such new public works and improvements in and of the said several Presidency Towns and Stations, the said Towns and Suburbs, and the said Districts or Divisions respectively, for which they shall have been appointed as aforesaid, as the local Government shall, from time to time, approve or direct.

2. The said Commissioners shall account for the application and expenditure of the said sums in and upon such new works and improvements, in such manner and at such times as the said local Government shall appoint and direct, by any rules and orders made and passed by such Government with the sanction of the Governor-General in Council, and published in the Gazette of the Presidency, Lieutenant-Governorship, Province, or Station, in or nearest to which the District or place, for which such Commissioners shall have been appointed and shall be acting, shall be situated.

PART XV.

Penalties.

CLXXI. If any person shall act as a Commissioner in relation to Schedule II (except in administering the oath prescribed in Section) or shall act as a Clerk to Commissioners, or as an Assessor, or as an Officer of Receipt in relation to the Duties in Schedule II, before he shall have

Penalty for Commissioners and Officers acting before taking oath.

taken the oath hereby required to be taken by him, he shall forfeit a sum not exceeding Rupees 500.

CLXXII. If any Commissioner, or any member of any punchayet appointed under this Act, or any person appointed to make any assessment under this Act, or if any Collector or Assessor under this Act, shall knowingly or wilfully, through corruption, partiality, or favor, over-rate or under-rate, or omit to charge any person chargeable under this Act, or charge any person not chargeable under this Act, or shall be guilty of any corrupt, vexatious, or fraudulent practices, or of any extortion, or attempt to extort any money or valuable things in the execution of his office, or shall conduct himself with partiality or unfairness therein, such Commissioner, member of punchayet, or person so appointed to assess as aforesaid, and such Collector or Assessor shall be deemed guilty of a misdemeanor, and shall, for every such offence, be liable to imprisonment, with or without hard labor, for a period not exceeding one year, and to forfeit a sum not exceeding Rupees 1,000.

CLXXIII. Every Assessor or Assistant Assessor who shall wilfully, or without reasonable cause, neglect to appear before the Collectors or Commissioners of the District on any occasion on which he ought to appear under any of the provisions of this Act, or refuse to make such oath as herein in that behalf prescribed, or who shall, without reasonable cause, omit or neglect to return to the Collector the name of any person whose name ought to be included in any such list, as by this Act is required, shall forfeit for any such omission or neglect any sum not exceeding Rupees 200.

CLXXIV. If any Clerk to the Commissioners appointed under this Act shall wilfully delay or obstruct the execution of this Act, or shall wilfully misconduct or negligently conduct himself in the execution of this Act, he shall forfeit the sum of Rupees 200.

CLXXV. If any officer or person employed to receive or collect any Duties under this Act: 1st—Shall fraudulently collect or attempt to collect any money on account of Duties under this Act from any person not charged therewith; or

2ndly.—Shall fraudulently receive or collect or attempt to receive or collect, from any person or persons more money than is actually charged against such person upon his assessment; or

3rdly.—Shall receive or collect any money whatsoever under color of this Act, and not pay over and account for the whole of such money; or

4thly.—Shall fraudulently alter any duplicate or warrant, or any memorandum or document mentioned in this Act, after the same has been delivered to him as aforesaid; or

5thly.—If any such officer or any person employed or authorised to serve any notice, or to make any distress, attachment, or sale under this Act, shall extort or obtain, or attempt to extort or obtain, any sum of money or valuable thing other than such money as he shall have been authorised to receive or collect under this Act, from any person whatever, under color of his employment or authority, or as a bribe for forbearing to exercise any employment or authority under this Act, such

officer or person shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment, with or without hard labor, for a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding Rupees 1,000, and shall also forfeit and refund or pay to the party aggrieved, if he shall have received any sum of money or valuable thing, double the amount, or double the value of the thing improperly received, or of the money received and not duly paid over as aforesaid, or in default, and until such refund or payment be made, shall be liable to further imprisonment, with or without hard labor, for a period not exceeding six months.

CLXXVI. If any person, not being employed or authorised to serve any notice required to be given under this Act, or to receive or collect any money under this Act, shall falsely pretend that he is employed or authorised to serve any notice, or to receive or collect any money under this Act, and shall, by such false pretence, obtain, or attempt to obtain, any money or valuable thing whatsoever from any person whatsoever, the person so offending shall be deemed guilty of a misdemeanor, and shall be liable to the punishment and penalties in the last preceding Section mentioned.

CLXXVII. Any person employed or pretending to be employed to make any distress under this Act, who shall knowingly enter the apartments of any Hindoo or Mahomedan woman, which, by the usage of the country, are deemed private, or shall force open the outer door of a dwelling-house, contrary to the provisions of the 13th Part of this Act, shall be liable to be imprisoned for any period not exceeding three months.

CLXXVIII. If any person shall forcibly or clandestinely take away any moveable property duly distrained under this Act, while subject to such distress, such person shall, on conviction, be liable to be imprisoned for a period not exceeding three months, or until he sooner restores the property, or makes good the value of it to the Distraint Officer, and shall also be liable to a fine not exceeding the value of such property.

CLXXIX. All complaints for any of the offences specified in any of the four last preceding Sections may be heard by any Magistrate, either of the District where the offence shall have been committed, or of the District where the offender shall be apprehended, or when such offence shall have been committed in any of the said Presidency Towns or Stations, or by any European British subject, by any Justice of the Peace of the place where the said offence shall have been committed, or of the place where the offender shall be apprehended.

CLXXX. If any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully aid or assist in forging, counterfeiting, or altering any certificate of the Commissioners for general purposes, or of any other Commissioners, or of any Collector acting in the execution of this Act, or any certificate or receipt which any Officer is, by this Act,

Penalty for Forgery.

shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment, with or without hard labor, for a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding Rupees 1,000, and shall also forfeit and refund or pay to the party aggrieved, if he shall have received any sum of money or valuable thing, double the amount, or double the value of the thing improperly received, or of the money received and not duly paid over as aforesaid, or in default, and until such refund or payment be made, shall be liable to further imprisonment, with or without hard labor, for a period not exceeding six months.

authorised to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or receipt as aforesaid, with intent to defraud Her Majesty, or the Secretary of State in Council, or the Government, or any person whomsoever, every person so offending and being lawfully convicted thereof shall be adjudged guilty of felony, and shall be liable, if a European or American, to be sentenced to penal servitude for any period not less than five, or exceeding ten years, or to imprisonment, with or without hard labor, for any term not exceeding two years, and, if not a European or American, to be sentenced to transportation for any period not less than seven or exceeding fourteen years, or to imprisonment with or without hard labor for any term not exceeding seven years.

CLXXXI. If any person, upon any examination on oath, or affirmation, or in any affidavit, deposition, or affirmation authorised by this Act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as, by the law in force for the time being, persons convicted of wilful and corrupt perjury are subject and liable to.

CLXXXII. Any charge to be preferred under the last preceding Section for any of the offences therein mentioned, in regard to any affidavit, deposition, or affirmation, shall and may be laid, tried, and determined in the place where such affidavit, deposition, or affirmation shall be exhibited to the Commissioners in pursuance of this Act.

CLXXXIII. 1. If any person shall knowingly and wilfully make or deliver any false or fraudulent account, statement, or declaration of or concerning any profits or income chargeable under this Act, or of the yearly rent or value of any lands or houses or hereditaments, or of any matters or things affecting such rent or value, such person so offending shall, for every such offence, forfeit a sum not exceeding Rupees 500, besides the increased Duties hereby made payable upon the increased assessment of such person.

2. And every person who shall knowingly and wilfully aid, abet, or assist, or incite or induce any other person to make or deliver any such false or fraudulent account, statement, or declaration as aforesaid, shall, for every such offence, forfeit the sum of Rupees 500.

CLXXXIV. If any person shall make any false claim for any abatement under the first Schedule of this Act, or shall be guilty of any fraud or misrepresentation in making such claim, or in obtaining or endeavouring to obtain any such abatement, or shall untruly declare the amount or value of any loss under the Rules relating to Schedule I, or the amount or value of any abatement made or agreed to be made in the rent of the lands in his occupation on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit a sum not exceeding Rupees 500, and treble the amount

of Duties charged on him in respect of the said lands or houses; and if the occupier of any such lands or houses, or any other person whatever, shall aid, abet, or assist any person charged to the said Duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands, or house, or the amount of such loss, with intent fraudulently to obtain for the person so charged any abatement as aforesaid, every such person shall forfeit a sum not exceeding Rupees 500.

CLXXXV. If any person shall make any false claim to any abatement under the second, third, or fourth Schedule of the Act, or to any exemption or deduction under the 11th Part of this Act, or shall be guilty of any fraud or contrivance in making any claim under any of the said Schedules, or under the said 11th Part of this Act, or in obtaining any abatement, or any exemption or deduction, or any certificate as aforesaid, under any of the said Schedules, or the said 11th Part, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged, or have been entitled, under the authority of this Act, to charge against any other person or which he may have deducted or retained, or have been or be entitled as aforesaid, to deduct or retain for or of any payment to which such person claiming exemption as aforesaid may be or become liable; or if any such person shall fraudulently make a second claim for the same cause, every such person so offending shall forfeit a sum not exceeding Rupees 500, and treble the Duty chargeable in respect of all the sources of his income, as if such claim had not been made or allowed; and if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting, shall forfeit a sum not exceeding Rupees 500.

CLXXXVI. Any person who shall be guilty of any offence mentioned in the 16th Rule of the 8th Part of this Act, in regard to the composition therein mentioned, shall forfeit a sum not exceeding Rupees 500.

CLXXXVII. If any person, being duly summoned to appear before the said Commissioners as aforesaid, for any of the purposes mentioned in the 4th Part of this Act, shall refuse or neglect to appear before the said Commissioners at the time and place to be appointed for that purpose, or if any such person being summoned shall appear before the said Commissioners, but shall refuse to be sworn or to subscribe such oath as aforesaid, or having taken and subscribed the same, shall refuse to answer any lawful question touching the matters depending before the said Commissioners, every person so offending shall forfeit any sum not exceeding Rupees 200.

CLXXXVIII. 1. If any person who ought by this Act to deliver any list, declaration, or statement, shall refuse or neglect so to do within the time limited in any notice, whether particular or general, given under this Act, or shall under any pretence wilfully delay the delivery thereof.

2. Or if any person, required by any Commissioners under this Act to make out and deliver any Schedule, or to appear before the said Commissioners, or to verify any list, declaration, or statement by him delivered, shall refuse or neglect to make out or deliver such Schedule, or to appear before the said Commissioners, or to verify upon oath before them any statement or Schedule by him delivered, within the time limited by such Commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding Rupees 200, (besides any double Duty with which he may be charged under Part IV of this Act,) but nevertheless subject to such stay of proceedings in the case of the delivery of a subsequent statement or Schedule to the satisfaction of the said Commissioners as in the 62nd Section of this Act provided.

3. Provided, always, that no person who shall not have been served with a particular notice as aforesaid, shall be liable to the penalties before mentioned, or either of them, for not delivering any statement, list, or declaration required by any general notice as aforesaid, if it shall appear to the Commissioner for executing that Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the Duties hereby granted.

CLXXXIX. If any person shall wilfully obstruct any Assessor or Assessors or Receiving or Collecting Officer, or any Officer duly authorised in the execution of this Act, in the due execution of his said office or duty respectively, such person shall, for every such offence, forfeit a sum not exceeding Rupees 500.

CXC. 1. If any person, who ought to be charged with any Duties under this Act, shall, by fraudulently changing his place of residence, or by fraudulently converting his property or any part thereof or by fraudulently conveying or assigning, or pretending to convey or assign the same, or by fraudulently altering any security with relation to such property, or by fraudulently rendering the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same, or by any falsehood, wilful neglect, fraud, or contrivance whatsoever used or practised, avoid or attempt to avoid being charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the Commissioners for General Purposes acting for the District wherein such person shall be chargeable, be charged and assessed in treble the amount of the charge which ought to have been made on such person if no such charge shall have been made.

2. And if any such charge shall have been made, which shall be less than the charge which ought to have been made on such person, such person shall be assessed and charged over and above such former charge in treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment.

CXCI. If any person being assessed to the said Duties shall remove out of the District where he shall have been assessed to the said Duties without first paying or discharging all the said Duties charged upon him which shall then be due and payable, and without leaving in such District sufficient property wherein the said Duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said Duties so left unpaid as aforesaid,) a sum not exceeding Rupees 200.

Mode of enforcing Penalties.

CXCII. 1. Any person, whether a European British subject or not, who shall be guilty of any offence, for which, according to the provisions of this Act, he shall be liable to a forfeiture or fine only, shall be punishable for such offence by any Justice of the Peace for any of the Presidency Towns or of the said Stations, or by any Magistrate or person lawfully exercising the powers of a Magistrate, whether the offence shall have been committed within the local limits of the jurisdiction of such Officer or not.

2. Any person hereby made punishable by a Justice of the Peace shall be punishable upon summary conviction.

CXCIII. No conviction, order, or judgment of any Justice of the Peace shall be quashed for error of form or procedure, but only on the merits; and it shall not be necessary to state on the face of the conviction, order, or judgment, the evidence on which it proceeds, but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*, and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order or judgment shall be aided by what so appears in such depositions.

CXCIV. A Magistrate may refer for trial and decision any charge of an offence hereby made punishable by fine only, to any of his Assistants, or to any Deputy Magistrate lawfully appointed to exercise the powers of a Covenanted Assistant, and in such case every such Assistant or Deputy Magistrate may exercise all the powers vested in a Magistrate, subject to all the rules applicable to criminal cases deputed to such Assistants or Deputy Magistrates acting judicially.

CXCV. 1. The Local Government may give general authority to any such Assistant or Deputy Magistrate to exercise, without reference by a Magistrate, any of the powers which they are hereby rendered competent to exercise upon reference by a Magistrate, subject to appeal to the Magistrate from any conviction by such Assistant or Deputy Magistrate within one month from the date of conviction.

2. Provided that a Magistrate may at any time call from any of his Assistants, or from any De-

puty Magistrate subordinate to him, any case pending before such Assistant or Deputy Magistrate.

CXCVI. 1. All forfeitures or penalties imposed under the authority of this Act for offences punishable by any Justice of the Peace, Magistrate, or person lawfully exercising the powers of a Magistrate, or Deputy Magistrate, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender, by warrant under the hand of any of the above named Officers.

2. In case any such forfeitures or penalties shall not be forthwith paid, any such Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

3. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such fine, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such Officer, by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such fine or sum of money could be levied if a warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender to prison, there to be imprisoned only, or to be imprisoned and kept to hard labor, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of fine shall not exceed Rupees 50, and for any term not exceeding four calendar months when the amount shall not exceed Rupees 100, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

CXCVII. 1. All forfeitures or penalties not exceeding Rs. 200, imposed by this Act, exclusive of any increased Duties chargeable under this Act, may be recovered before two or more Commissioners for General

Purposes, in and for the District wherein the said offence shall have been committed, or the offender shall have been assessed; and also such of the penalties exceeding Rupees 200 as consist of any increased Duties, or of any sums which are hereby directed to be added to the assessment of the Duties, shall be so recoverable.

2. Such Commissioners shall take cognizance of such offence upon information or complaint in writing made to them, and upon a summons to the party accused to appear before the said Commissioners at such time and place as they shall fix or without such summons, in case the party shall have been charged before the said Commissioners upon any appeal, objection, or surcharge as aforesaid, with increased Duties in respect of the matter complained of, and shall have appeared upon such appeal, objection, or surcharge before the said Commissioners.

3. Such Commissioners shall examine into the matter of fact and proceed to hear and determine the same in a summary way, and upon proof made thereof, either by voluntary confession of the

party accused, or by the oath or solemn affirmation of one or more credible witness or witnesses or otherwise, as the case may require, to give judgment for the penalty, or if the said Commissioners shall think proper to mitigate the same for such part of the penalty as they shall direct.

4. In such case the said Commissioners shall assess the same upon the party, and charge the same in the assessment to which the penalty adjudged shall particularly relate, and in addition to the Duties in case the party shall be charged therewith.

5. The forfeitures or penalties so adjudged shall be levied in like manner as the said Duties.

6. The informer shall, in all such cases, upon the Commissioners certifying that he has conducted himself properly in regard to such information, be entitled to receive one moiety of the amount of such penalties, or such shares when more than one informer are concerned, as the Commissioners for executing this Act shall certify they are respectively entitled unto.

7. The adjudication of the Commissioners shall be final and conclusive to all intents and purposes, without power of appealing from the same, and the proceedings of the Commissioners shall not be removeable by any process whatever into any Court of Law or Equity, or be subject to revision.

CXCVIII. In all cases where any pecuniary penalty or forfeiture, other than such increased Duties as aforesaid, shall be recovered otherwise than under the last preceding Section, it shall be lawful for the Chief Revenue Authority of the Division to cause such reward as they shall think fit, not exceeding one moiety of such penalty, or forfeiture so recovered, after deducting all charges and expenses incurred in recovering the same, to be paid thereout to or amongst any person or persons who shall appear to them entitled thereto as informer or informers, in respect of such penalties or forfeitures so recovered.

CXCIX. In any proceeding, for the recovery of any such Duties or penalties respectively granted or imposed by this Act, such Duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expenses attending the same.

CC. Whenever by this Act any increased rate of Duty is imposed as a penalty, or as part of, or in addition to, any penalty, such increased rate of Duty may be added to the assessment, and be collected and levied in like manner as any Duties included in such assessment may be collected and levied.

CCI. All penalties, forfeitures and fines levied under this Act, after deducting any portion thereof hereby authorised to be paid as aforesaid, shall be paid to the account to be headed Income Tax Account, in the Section of this Act mentioned, and shall be held available for the purposes of this Act.

PART XVI.

Miscellaneous.

CCII. Every provision in this Act contained and applied to the Duties in any particular Schedule, which shall also be applicable to the Duties in any other Schedule, and not repugnant to the provisions for ascertaining or charging the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed.

CCIII. The Forms and Rules and Direction contained in the Schedule marked VIII shall, in making returns of the amount of annual value or profits on which any Duty is chargeable under this Act, so far as the same are respectively applicable to the case of each person or company chargeable under this Act on behalf of himself, and also of others for whom he may act in any of the characters described in this Act, be observed by such person or company, or by his or its agents or officers in the cases where such agents or officers are authorised to make such returns.

CCIV. 1. It shall be lawful for the Governor-General of India in Council, from time to time, to approve of and issue forms of any notices, or of any lists, statements, or declarations; or of any Schedules or returns, or of any oaths or affirmations to be delivered, made, returned, or taken respectively; or of any proceedings to be taken or had under the authority of this Act; and to vary or alter the same from time to time.

2. Such forms shall be published at least three times in the *Government Gazette* of the several Presidency Towns aforesaid, and of all places in India at which any *Government Gazette* shall be published.

3. When they shall have been so published, and until they shall be altered, varied, or annulled by any subsequent order of the Government, the said forms shall be observed by all persons required by this Act to do the matters referred to in such forms, and all notices given, and all lists, statements, or declarations made, and all Schedules or returns returned or filed, and all oaths or affirmations taken or made, and all proceedings had according to such forms respectively, shall, if otherwise valid, be deemed valid and effectual.

CCV. It shall be lawful for the Governor-General of India in Council, from time to time, to allow from rent of the Duties collected under this Act any salaries or any remuneration, whether by way of fixed fees or of percentage on sums realised or otherwise, to any officer or person who shall be appointed under this Act for the performance of any of the Duties prescribed by this Act.

CCVI. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such meanings:—

1. Words importing the singular number shall include the plural number, and words im-

porting the plural number shall include the singular number; words importing the masculine gender shall include females.

2. The word "India" shall mean the Territories which, at the time of the passing of an Act of the Imperial Parliament, called an Act for the better government of India in the 22nd year of Her Majesty's Reign, (21 and 22 Victoria, Chap. 106,) were in the possession or under the Government of the East India Company, and which, under and by virtue of that Act, have been and are vested in Her Majesty.

3. The expression "Governor-General in Council" shall include the President of the Council of the Governor-General of India in Council.

4. The words "Local Government" shall mean the persons immediately administering the Executive Government in each Presidency, Lieutenant-Governorship, or Province in India.

5. The expression "Lieutenant-Governorship" shall mean any part of India for the time being under the government or administration of any Lieutenant-Governor appointed under, or by virtue of any Act of the Imperial Parliament relating to India.

6. The word "Division" shall mean any Division of, or for the purposes of, Revenue.

7. The expression "Chief Revenue Authority" shall mean the person or Board exercising the chief authority for the time being in matters of revenue alone in any Presidency, Lieutenant-Governorship, or Province; though subject to the order of the Local Government—and shall not include the Local Government. When in any Presidency, Lieutenant-Governorship or Province, there shall be no person exercising such Chief Revenue Authority throughout such Province, other than the person administering the executive Government, the expression shall mean the person or Board exercising chief authority in matters of revenue in any Division of such Presidency, Lieutenant-Governorship, or Province.

8. The word "Collector" shall include any Officer exercising, by authority of Government, the duties of a Collector of Revenue, by whatever name his office may be designated.

9. The word "Magistrate" shall include an Assistant Magistrate, or any person duly invested with the powers of a Magistrate. It shall not include Justice of the Peace.

10. The expression "Justice of the Peace" when applied to any of the Presidency Towns, or any of the Stations of the Settlements of Prince of Wales' Island, Singapore and Malacca, shall include a Magistrate of Police appointed under Act XIII of 1856.

11. The word "Land" shall include and extend to all immoveable property, and all hereditaments and tenements whatsoever, whether corporeal or incorporeal, of the nature of immoveable property, except houses, and all estates or interests therein, whether freehold or chattel, or held by lease, or howsoever otherwise, or whether partial or derivative or otherwise, and whether divided or undivided shares.

12. The word "House" shall include and extend to all messuages and buildings used for the purpose of habitation; and all warehouses, factories, and shops, and to all out-houses, offices, godowns, and buildings attached to, or used with, or for the purposes of such messuages, buildings, warehouses, factories, or shops.

13. The word "Rack-rent" shall mean the full rent or value at which lands or houses are worth to be left for the year.

14. The word "Owner," as applied to land or houses, shall include any person beneficially entitled in possession to an absolute estate, or to any lesser estate, whether freehold or chattel, or partial or derivative, or otherwise, at law or in equity; or any person entitled to any such estate in trust for another person.

15. The word "Holder," as applied to land or houses, shall include any person in possession or in the receipt of the rents and profits of land or houses under any claim to be entitled to any estate, whether freehold or chattel, partial or derivative, or otherwise, at law or in equity; and whether on his account or on account of any other person.

16. The word "Person" shall include any Corporation.

17. The word "Representatives" shall extend to any person who is a legal representative of a person deceased, and shall include, in the case of a deceased person, subject to the Law of England, the heirs or devisees of such a person, in regard to real estate, and the executors or administrators of such person in regard to personal estate; and in the case of a deceased Mahomedan or Hindoo, the heirs and persons legally entitled to succeed to the property of such person.

It shall also include the successors of a Corporation.

18. The word "Company" shall extend to any Society, Association, Fraternity, or Partnership of any kind whatever, of or carried on by more than six persons.

19. The word "Trade" shall include any manufacture, and any business, adventure, or concern in the nature of a trade.

20. The word "Profession" shall extend to any employment, vocation, or calling, other than a trade.

21. The word "Profits" shall include gains of every kind.

22. The word "Lunatic" shall include every person of unsound mind, and every person being an idiot.

23. The word "Oath" shall include an affirmation in the case of any person entitled by law to make any affirmation in lieu of any oath on affidavit.

CCVII. This Act shall commence and take effect on the 1st day of May 1860, and together with the Duties therein contained, shall continue in force until the 1st day of May 1865, and no longer.

Provided, always, that this Act and the said Duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed; nor with respect to any of the said Duties which shall have been assessed and shall then remain unpaid; nor with respect to any penalty before then incurred; nor with respect to any deduction of the said Duties, or any portion thereof, authorised by Law, to be made out of any rent, interest, or other annual payment which shall become due or payable before the said last-mentioned day; nor with respect to any penalty for refusing to allow any such deduction, although such refusal may be after the said last-mentioned day; nor shall the said Duties cease in any case where the assessments

for the preceding year shall not have been completed before the said 1st of May 1865.

But all the powers and provisions of this Act shall continue in force, for making and completing all such assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all arrears of such Duties, and also for re-assessing the same in default of payment in the manner herein directed, and for making and allowing such deduction as aforesaid, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred.

Form of Contract of Composition.

Whereas an assessment of the Duties on profits and gains, chargeable under Schedules I and II. (or Schedule II.) as the case may be, of Act No. of 1860, hath been duly made by two of the Commissioners for () purposes, acting in the execution of the said Act, upon A B of in the sum of for the year ending on the day of 186 , and the said A B is desirous of compounding for the said Duties, as allowed by the said Act, for the term hereinafter mentioned;

We, the undersigned, two of the Commissioners for purposes, acting in the execution of the said Act, have, by virtue and in pursuance of the power and authority thereby given to us in this behalf, contracted and agreed with the said A B for a composition for the said Duties chargeable, or which may become chargeable upon him under the said Schedules I and II (or Schedule II.) during the term of , to be computed from the

day of and the following are the terms of such composition, that is to say—

The said A B, his heirs, executors, or administrators shall will and truly pay to for the purpose of Act of 1860, in each and every year of the said term the sum of , being the amount of the said assessment, together with an addition thereto, at and after the rate of for every of the sum assessed as aforesaid, by four equal quarterly instalments, viz.:—First instalment, on or before the day of , Second instalment, on or before the day of , Third instalment, on or before the day of , Fourth instalment, on or before the day of

in each and every year of the term aforesaid. Provided always, that the instalments, now due and payable according to the tenor of this contract, shall be paid, together with the instalment, on or before the day of now next ensuing.

Dated this day of (Signed)

Witness

Commissioners.

SCHEDULE V.

Form of an Oath or Affirmation to be taken by the Commissioners for the General Purposes of this Act; by the Commissioners for Special Purposes; by the Collector, and by the Members of a Panchayet or other persons appointed under the 11th Part of this Act to make assessments; acting in the execution of this Act, in respect of the Duties contained in Schedule II.

I, A B, do swear solemnly (or affirm, as the case may be.) as follows:—

1. I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me as a Commissioner, &c., as the case may be, by Act No. of

Oath for Commissioners, &c., in respect of Duties in Schedule II.

1860, for imposing Duties on profits arising from property, profession, and trades.

2. I will exercise the powers entrusted to me by the said Act in such manner only as shall appear to me necessary for the due execution of the same, and I will judge and determine upon all matters and things which shall be brought before me under the said Act without favor, affection, or malice.

3. I will not disclose any particular contained in any Schedule or Statement delivered with respect to any Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, or any evidence or answers given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same, in pursuance of the said Act, excepting in such cases and to such persons only who shall be sworn to the due execution of this Act, and where it shall be necessary to disclose the same for the purpose of the said Act, or to the Chief Revenue Authority of (*name the Presidency, Lieutenant-Governorship, or Province within which the Commissioners or persons taking the oath have been appointed to act*) to or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

II. Form of Oath or Affirmation to be taken by an Assessor as aforesaid.

I (A B) do swear (or affirm) as follows:—

1. In the execution of Act No. _____ of 1860 for,

I will, in all respects, act and perform the duties of an Assessor diligently, honestly, and without favor, affection, or malice, to the best of my knowledge, belief, and abilities.

2. I will exercise the powers entrusted to me by the said Act in such manner only as shall appear to me to be necessary for the due execution of the same, or as I shall be directed by the Collectors of the District, or by the Chief Revenue Authority of (*name the Presidency, Lieutenant-Governorship, or Province within which the Commissioners or persons taking the oath have been appointed to act*).

3. I will not disclose any particular contained in any Statement or Schedule, with respect to any Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition, or affirmation respecting the same in pursuance of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purposes of the said Act, or to the Commissioners of Stamps and Taxes, or in order to, or in the course of a prosecution for perjury committed in such examination, affidavit, deposition, or affirmation.

III. Form of Oath or Affirmation to be taken by the Collecting Officer and Officer for Receipt.

1. I, A B, do swear (or affirm), in the execution of Act _____ of 1860, I will diligently and faithfully execute the office of (*Collecting Officer*) or (*Officer for Receipt*) to the best of my knowledge and ability.

2. I will not disclose any assessment, or the amount of any sum paid, or to be paid, by any individual under the said Act, or the accounts or memoranda of assessment which shall be delivered to me in the execution of the said Act, with respect to any Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where it shall be necessary to disclose the same for the purpose of the said Act, or to the Commissioners of Stamps and Taxes, or in order to, or in the course of prosecutions for perjury committed in relation to the said Duties.

IV. Form of Oath or Affirmation to be taken by a Clerk to the Commissioners aforesaid.

I, A B, do swear (or affirm) as follows:—

1. I will diligently and faithfully execute the office of a Clerk to the Commissioners for General Purposes according to Act _____ of 1860, to the best of my knowledge and judgment.

2. I will not disclose any particulars contained in any Statement, Declaration, or Schedule with respect to the Duties charged under the provisions and Regulations relating to Schedule II. of the said Act, or any evidence or answer given by any person who shall be examined, or that make affidavit, deposition, or affirmation respecting the same, except in such cases and to such persons only who shall be sworn to the due execution of the said Act, and where I shall be directed so to do by the Regulations of the said Act, or any two or more of the Commissioners under whom I act, or of the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, or in order to aid in the course of a prosecution for perjury committed on such examination, affidavit, deposition, or affirmation.

SCHEDULE VI.

Statements and Declarations.

I. By every owner or holder of lands or houses, tenements or hereditaments, throughout India, to be charged under Schedules I and II.

A statement of the rent and annual value, or the annual value and profits, as the case shall require, derived during the preceding years, all lands, houses, tenements, and hereditaments owned or held in every District, distinguishing the proportions in each District, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords, and also such as are chargeable by the rent or annual value, or on the amount of profits, distinguishing the same as follows, viz:—

1. Lands, houses and tenements occupied as owner. Lands, houses, and tenements let at rack-rent. Lands and tenements let, but not at rack-rent, with the rent and annual value thereof estimated separately.

The amount of annual revenue paid to the Government in respect of such lands, houses, and tenements.

The amount of any putnee, or other rent or jumma, payable by such owner or holder to any other person.

The amount of each deduction claimed in respect thereof.

II. By every person, Corporation, or Company carrying on any concern hereinafter mentioned, or their agents or officers, the amount of profits in the preceding year—

(1). Quarries of stone, or limestone, and other quarries.

(2). From iron works, salt springs or works, water-works, streams of water, canals, inland navigation, docks, drains, fisheries or fishings, rights of markets and fairs, forest rights, tolls, railways and other ways, bridges and ferries, and all rights appertaining to the land, or the ownership thereof, and not herein particularly specified.

(3). From mines of coal, tin, lead, copper, iron, and other mines.

III. By every person who shall receive any fine, bonus, or premium paid in commutation of a lease or agreement for a lease of lands, houses, or tenements—

The amount of such fines in the preceding year.

IV. By every person entitled to profits arising from lands, houses, tenements and hereditaments, not before expressly stated, and profits to be charged under Schedule I—

The amount realised during the preceding year.

The amount on a fair average, to be allowed by the respective Commissioners.

V. By or for every person carrying on any trade, manufacture, adventure, or concern, in the nature of trade, to be charged under Schedule II.

The amount of the balance of the profits thereof for the preceding year.

VI. By every person exercising any profession, employment, or vocation to be charged under Schedule II—

The amount of the balance of the profits, gains and emoluments thereof within the preceding year.

VII. By every person entitled to profits of an uncertain value, not before stated, to be charged under Schedule II—

The full amount of the profits or gains arising therefrom within the preceding year.

VIII. By every person receiving in India interest from Securities out of India, to be charged under Schedule II—

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

IX. By every person receiving in India profits from possessions out of India, to be charged under Schedule II—

The full net amount annually received therefrom, either by remittances, or importation of property, or money, or value from property not imported, or on credit or on account in respect of remittances, property or value during the preceding years.

X. By every person entitled to any annual profits, not falling under any of the foregoing Rules, and not charged by any of the other Schedules, to be charged under Schedule II—

The full amount thereof received during the preceding year.

XI. Declarations to be delivered in respect of the Duty to be charged under Schedule IV.

First.—Declaration by the precedent acting partners, or by the agent, if none of the partners are resident in the British Territories in India, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm.

Second.—Declaration by any partners, not being the precedent acting partner, of his being assessed, with the firm, describing the same, and the place where the return of the precedent partner was made.

Third.—Declaration which may be made by each partner desirous of being, and entitled to be, separately assessed, describing the firm and his proportion of the profits.

XII. Statement of profits of any office not chargeable by Commissioners specially appointed in the Department where the office is held—

The amount of the salary, fees, wages, perquisites, and profits of office in the preceding year.

The like statement to be delivered to the Commissioners appointed in the Department, if required.

XIII. General declaration by each person returning a statement of profits under Schedules I, II, or IV. Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the Act relating to the said Duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this Act.

XIV. List and declaration for facilitating the execution of the Act in relation to the Duties chargeable on others—

First.—List containing the name of every lodger or inmate in any dwelling-house with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed.

Second.—List of every person, not being a menial servant, in the service or employ of any master or mistress, whether resident in his or her dwelling-house or not, and the place of residence of those not residing with the master or mistress.

Third.—List to be delivered by every trustee, factor, agent, receiver, guardian, tutor, curator, or committee, of the name and place of residence of the person for whom they act in such character, describing him and the names of them who are joined in trust.

Fourth.—Declaration on whom the Duty is chargeable in respect of such trust.

Fifth.—List containing the proper description of every Corporation, Company, Fraternity, Fellowship, Society, or trust for which any person is answerable as Registers' Office, Secretary, Manager, or Treasurer, and where any person, before described, is answerable for the Duty to be charged in respect of the property or profits of others, such lists as aforesaid shall be delivered, together with required statements of such profits.

XV. Lists, declarations, and statements of discharge, or in order to obtain exemptions—

First.—Declaration of the amount of value, or property, or profits returned, or for which the claimant hath been, or is liable to be assessed.

Second.—Declaration of the amount of rents, interest, annuities, or other annual payments for which the party is liable to allow and deduct the Duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment.

Third.—Declaration of the amount of interest, annuities, or other annual payments to be made out of the property or profits assessed on the claimant, distinguishing each source.

Fourth.—Statement of the amount of income derived according to the three preceding declarations.

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the Duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such Duty.

SCHEDULE VII.

Table of Fees payable on Distraints or Attachments under this Act.

Sum distrained for.		Fee.	
		Rs.	As.
Under 5 Rupees	...	0	8
5 and under 10 Rupees	..	1	0
10 " 15 "	...	1	8
15 " 20 "	...	2	0
20 " 25 "	...	2	8
25 " 30 "	...	3	0
30 " 35 "	...	3	8
35 " 40 "	...	4	0
40 " 45 "	...	4	8
45 " 50 "	...	5	0
50 " 60 "	...	6	0
60 " 80 "	...	7	8
80 " 100 "	...	9	0
Above 100 "	...	10	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case four annas must be paid daily for each man.

M. WYLIE,
Clerk of the Council.

THE 21st APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 21st April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within one month:—

A Bill for the establishment and maintenance of Boundary Marks, and for facilitating the settlement of Boundary Disputes in the Presidency of Fort Saint George.

WHEREAS it is desirable, with a view to the better definition and security of landed property, the prevention of encroachments and disputes, and the identification of lands assessed to, or exempted from, the public revenue in the Presidency of Fort Saint George, that provision should be made for the establishment and maintenance of permanent marks to distinguish the boundaries of fields, holdings, estates, and villages, and for facilitating the settlement of Boundary disputes and claims; It is enacted as follows:—

Repeal of Act XX of 1855. I. Act XX of 1855 is hereby repealed.

II. It shall be lawful within the said Presidency for a Collector of Land Revenue, or person exercising the powers of Collector, or for any Revenue Settlement Officer, and also for any other Officer appointed by the Government for the purpose, whenever he may be of opinion that such demarcation is necessary for the prevention or adjustment of disputes (or for conducting and perpetuating a survey or a settlement of land revenue), to fix the boundaries of fields, holdings, estates, or villages, and to require the owner or occupant of the field, holding, or estate, or the headman (by whatever name designated) of the village, to clear the boundary line where overgrown with jungle, and also to set up, form, and maintain Boundary marks, of such materials, and in such number and manner, as may be determined by such Officer under the direction of the Board of Revenue, or of the Director of Revenue Settlement, as the case may be, to be sufficient to distinguish the limits of the field, holding, estate, or village.

III. It shall further be lawful for such Officer aforesaid to call upon the owners or occupants of lands about to be surveyed, and also on all persons claiming to have any rights or interests in such lands, to register the rights and titles exercised or claimed by them in the lands, and to produce before him for inspection and registry all grants, title deeds, and other documents, connected with their claims.

IV. Any occupant or owner of land or other person whose attendance may be considered necessary for the purposes of this Act, who, on being summoned by such Officer aforesaid, shall refuse or fail to attend at the demarcation, measurement, or assessment of his field, holding, or estate, or for the determining and marking the

village boundary, or for the investigation and registry of his rights and claims in relation to such holding, estate, or property, or for the investigation and determination of any boundary—and any person who shall wilfully make any false statement, or shall wilfully refuse or neglect when called upon to give any information in his power with respect to a boundary under enquiry—shall be liable, by order of such Officer aforesaid, to a fine not exceeding fifty Rupees, to be levied by warrant under the hand of the Officer imposing it, in the same manner as a fine imposed by a Magistrate for a misdemeanor, and with a like alternative of imprisonment in default, as defined in Act II of 1839.

V. When a survey is in progress, notices shall be served on the persons owning or occupying the fields, holdings, estates, or villages concerned, requiring them to clear the boundaries, and to set up, form, or repair, or to render such aid and labor as may be necessary to form or repair under the supervision of the Government Officers, such boundary marks as may be required, within a reasonable time; and in the event of such persons not being found in their village, the notice shall be posted in a conspicuous place in the village, which shall be held to be a sufficient service, notwithstanding it may afterwards appear that the owners or occupants were not correctly named or designated in the said notice.

VI. In default of the owners or occupants of the fields, holdings, estates, or villages complying with such requisition, the said Officer may give directions for the erection and repair of the necessary Boundary marks, the cost of which shall be equitably apportioned on the fields, holdings, estates, or villages which they serve to distinguish, and shall be charged to the persons possessing a right of ownership or occupancy in such fields, holdings, estates, or villages in such manner as such Officer aforesaid may consider just, and shall be levied in the same manner as arrears of land revenue.

VII. Whenever such owners or occupants of any fields, villages, holdings, or estates, may generally signify their wish for the Boundary marks to be erected on the part of Government and the cost to be charged to them, or where in arrangements for the demarcation of the general survey of a village, estate, talook, or district, it may appear to such Officer aforesaid to be desirable to undertake the demarcation of lands under a uniform system by the Officers of Government, the Officer aforesaid may proceed without the previous notice prescribed in Section V to the clearing of boundaries, and the erection and repair of the Boundary marks, and may recover the cost of the same if unpaid in the manner described in Section VI.

VIII. In the case of unoccupied fields, and of extensive hills and jungles in Government lands, the cost of marks for such fields, hills, and jungles, shall be charged to Government.

IX. Any person convicted before a Magistrate or person exercising Magisterial powers of wilfully and without lawful excuse erasing, altering, removing, or injuring any Boundary marks whatsoever, whether established under this Act or otherwise existing, or any survey or other marks, or any marks set up for the purpose of the investigation or adjudication of disputes by an Officer of Government or any person acting under his orders, shall be liable to a fine not exceeding fifty Rupees for each mark so erased, removed, or injured, of which fine a portion not exceeding one-half may be awarded to the informer, and the remainder shall be chargeable with the cost of restoring the mark; the fine to be levied in the mode prescribed above in Section VI.

Penalty for erasing &c., marks—a portion of which to be paid to informer.

Proviso.

Provided always that a Magisterial Officer shall have power to impose a fine under this Clause only to the amount to which he is competent to fine in misdemeanors under his general powers. Whenever it may not be impossible to detect the person who

Costs how to be recovered when offender is not known or unable to pay the fine.

erased, altered, removed, or injured such boundary or survey marks, the Officer as aforesaid may give directions for the restoration or repair of the marks, and may order the cost thereof to be charged to the owners or occupants of the adjacent lands in such shares as may appear to him proper, or apportioned among the Ryots of the village in proportion to their land assessment as he may consider just and equitable, the same to be levied in the manner prescribed above in Section V.

X. If the parties interested in boundaries under dispute are desirous that the matter shall be referred to the final decision of one or more arbitrators, they may apply in writing to the Settlement or other Officer aforesaid either in person or by their agents especially authorized on their behalf, and the Settlement or other Officer aforesaid shall proceed to dispose of the case as hereafter provided.

Application for reference to arbitration.

Application for reference to arbitration.

XI. The arbitrator or arbitrators shall be nominated by the parties in such manner as may be agreed upon between them. If the parties cannot agree with respect to the nomination of the arbitrator or arbitrators, or if the person or persons nominated by them shall refuse to accept the arbitration, and the parties are desirous that the nomination shall be made by the Settlement or other Officer aforesaid, such Officer shall appoint the arbitrator or arbitrators.

Nomination and appointment of arbitrators.

Nomination and appointment of arbitrators.

XII. Where an equal number of arbitrators shall be appointed on each side they shall collectively appoint another arbitrator to act with them, or in the event of their not agreeing or failing to appoint such further arbitrator, he shall be appointed by the Settlement or other Officer aforesaid—and in all matters the majority shall rule the decision.

Majority of arbitrators to rule the decision.

Majority of arbitrators to rule the decision.

XIII. The Settlement or other Officer aforesaid shall, by an order under his signature, refer to the arbitrator or arbitrators the matters in dispute, which he or they may be required to determine, and shall fix such time as he may think reasonable for

Order of reference.

Order of reference.

the delivery of the award, the time so fixed being specified in the order.

XIV. When a reference is made to arbitration by an order of the Settlement or other Officer, such Officer shall furnish the arbitrators, or so far as may be in his power procure for them, any information which his records or those of any public department may afford connected with the subject of enquiry. He shall, on the application of the arbitrators, summon any witnesses whom the arbitrators may call for, and whom the parties may not be able to produce before them without such process, and require the person so summoned to bring and produce before them all such books, papers, deeds, writings, maps, and plans as they shall require. Persons so summoned shall be subject to all the provisions of the laws in force regarding persons summoned as witnesses before the Collector when acting judicially.

Arbitrators to be furnished with information.

Summoning witnesses.

Summoning witnesses.

XV. When the arbitrator or arbitrators shall not have been able to complete the award within the period specified in the order from the want of the necessary evidence or information or other good and sufficient cause, the Settlement or other Officer aforesaid may enlarge the period for the delivery of the award, if he shall think proper. Provided that an award shall not be liable to be set aside only by reason of its not having been completed within the period allowed by the Settlement or such other Officer aforesaid, unless the award shall have been made after the issue of an order by the Settlement or other Officer aforesaid superseding the arbitration and revoking the institution of the enquiry.

Extension of time for making award.

Extension of time for making award.

XVI. If, in any case of reference to arbitration by an order of the Settlement or other Officer, the arbitrator or arbitrators shall die, or refuse, or become incapable to act, it shall be lawful for the Settlement or other Officer to appoint a new arbitrator or arbitrators in the place of the person or persons so dying, or refusing or becoming incapable to act.

In case of death, incapacity, or refusal to act as arbitrators, others to be appointed instead.

In case of death, incapacity, or refusal to act as arbitrators, others to be appointed instead.

XVII. When an award in any matter referred to arbitration shall be made, it shall be submitted to the Settlement or other Officer aforesaid under the signature of the person or persons by whom it may be made, together with all the proceedings, depositions, and other records, or authenticated copies thereof relating to the matter.

Award how to be submitted to Settlement Officer.

Award how to be submitted to Settlement Officer.

XVIII. The Settlement or other Officer may, on the application of either party, modify or correct an award where it appears that a part of the award is upon matters not referred to the arbitrators, provided such part can be separated from the other part and does not affect the decision on the matter referred; or where the award is imperfect in form or contains any obvious error which can be amended without affecting such decision.

Settlement Officer may on application modify or correct an award in certain cases.

Settlement Officer may on application modify or correct an award in certain cases.

XIX. In any of the following cases the Settlement or other Officer aforesaid shall have power to remit the award or any of the matters referred to arbitration, to the reconsideration of the same arbitrator or arbitrators upon such terms as he may think proper :
In what cases Settlement Officer may remit the award or any of the matters referred to arbitration, for re-consideration.
 (that is to say) —

If the award has left undetermined some of the matters referred to arbitration, or if it determine matters not referred to arbitration ;

If the award is so indefinite as to be incapable of execution ;

If an objection to the legality of the award is apparent upon the face of the award.

XX. No award shall be liable to be set aside except on the ground of corruption or misconduct of the arbitrators. Any application to set aside an award, shall be made within ten days after the same has been submitted to the Settlement or other Officer aforesaid.
Award not to be set aside except on ground of corruption. Application to set aside the award.

XXI. If the Settlement or other Officer aforesaid shall not see cause to remit the award or any of the matters referred to arbitration for reconsideration in the manner aforesaid, and if no application shall have been made to set aside the award, or if the Settlement or other Officer as aforesaid shall have refused such application, the Settlement or other Officer aforesaid shall proceed to pass a decision according to the award, and after duly furnishing the parties with a copy thereof, he shall proceed to mark out the boundary in accordance therewith, subject to the provisions contained in this Act. In every case the decision given according to the award shall be final.
Boundary to be marked out according to award.

XXII. Where the claims and disputes relate to the occupancy of Ryots of Zemindary and Proprietary lands, the consent in writing of the Settlement or other Officer aforesaid on behalf of Government and of the Zemindars or Proprietors interested, shall be necessary for referring the disposal of such claims and disputes to arbitration, and the question of the disputed extent of such Zemindary estate shall be determined as between the Zemindar or Proprietor on one part, and the Government on the other, the Government being represented by the Collector, Settlement or other Officer aforesaid.
Reference to arbitration of claims and disputes regarding occupancy by Ryots of Zemindary lands, &c.

XXIII. The Settlement or other Officer aforesaid shall not be considered incompetent by virtue of his office to undertake the duty of an arbitrator in cases in which the conflicting parties may be desirous to nominate him as such.
Settlement Officer not incompetent to act as arbitrator.

XXIV. A certified copy of every decision passed in accordance with the award of arbitrators under this Act by such Officer aforesaid shall be forwarded by him to the Civil Court and be filed on its records.
A certified copy of every decision passed in accordance with an award, to be filed in the Civil Court.

XXV. Where the conflicting parties may not signify their agreement to refer the dispute to the final decision of arbitrators, or where any of the parties interested or concerned shall after due notice fail to attend for the investigation of the same, the Settlement or other Officer aforesaid shall proceed to investigate the claims, and in the case of any party failing to attend as aforesaid, shall make an *ex parte* investigation and after examination of the witnesses and documents shall record his decision, and the grounds for arriving at it, and after duly informing the parties of the same, he shall proceed to mark out the requisite boundaries in accordance with the decision, which, subject to the revision of the authority to whom the said Officer is immediately subordinate, shall be considered as the determination of all claims and disputes until set aside by a formal decree of a Civil Court. An appeal shall lie to the Civil Courts from this decision by regular suit, provided it be preferred within two calendar months from the passing of the same. Provided also that it shall be lawful for the Governor in Council on just and reasonable cause for the same being shown, to extend the period for such appeal within such further period as may seem proper, and an order or endorsement under the signature of one of the Secretaries to Government shall be sufficient authority for the Civil Court to entertain such appeal beyond the limit above specified.
Procedure when parties do not agree to refer their dispute to arbitration, &c.

XXVI. The proceedings of Officers imposing charges or fines other than Magisterial, under Sections IV, V, VII, IX, and XIV of this Act, shall be recorded in writing, and shall be subject to revision by the authorities to whom such Officers shall be immediately subordinate. An appeal shall also lie to the Board of Revenue or to the Director of Revenue Settlement, according to the Department to which the Officer imposing the charge or fine may belong.
Proceedings of Officers imposing charges or fines.

XXVII. All fines levied under this Act shall be carried to the credit of Government except when otherwise provided.
Appropriation of fines.

XXVIII. It shall be lawful for all Officers of Survey and Assessment, Revenue Officers, or other persons appointed by the Government for the purpose of investigating, settling, or marking boundaries of fields, holdings, villages, and estates or measuring and assessing the same, and for all persons acting in aid and under orders of such Officers, whenever it may be necessary in the performance of their duty—to enter, examine, or measure, without let or hindrance, all lands whatever, whether such lands be the property of Government or of private Companies or individuals ; and such Officers aforesaid, as well as workmen or other persons acting in aid of and under their orders, are hereby indemnified for what they or any of them shall do under the provisions of this Act.
Officers empowered to enter and examine private lands.

XXIX. If any person shall obstruct, molest, or in any way interfere with any public servant conducting the demarcation, measurement, or assessment of lands, or performing other duties provided for in this Act, such person shall be liable, on conviction before a Magistrate, or person
Punishment for obstructing Officers, &c.

exercising Magisterial powers, to a fine not exceeding fifty Rupees, or in default, imprisonment not exceeding two months for the first offence, and for a repeated offence, to a fine not exceeding one hundred and fifty Rupees, or imprisonment not exceeding six months. Provided however that a Magisterial

Officer shall have power to punish under this Clause, only to the extent to which he is empowered to punish in cases of ordinary misdemeanor, under his general powers.

XXX. It shall be lawful for the Governor in Council to invest any of the Subordinates of the ordinary Revenue establishments, or of the Settlement or Survey Departments, with any portion of the powers conferred under this Act.

M. WYLIE,
Clerk of the Council.

Home Department.

No. 778.

Fort William, the 21st April 1860.

Notifications.—Mr. F. O. Mayne, of the Civil Service, is permitted to proceed to Europe on Furlough for a period of three years, from the date of embarkation.

No. 779.

The 23rd April 1860.

The services of the Reverend T. Moore are placed at the disposal of the Government of the Punjab.

The services of the Reverend J. Rofe, Assistant Chaplain, are placed temporarily at the disposal of the Government of Bengal.

No. 780.

The 24th April 1860.

The Hon'ble the President in Council is pleased to place the services of the Reverend A. D. Nicolson, Assistant Chaplain, at the disposal of the Governor of the Straits Settlements for employment at Singapore.

W. GREY,
Secy. to the Govt. of India.

Foreign Department.

No. 1293.

Camp Pinjore, the 9th April 1860.

Notifications.—His Excellency the Governor General has been pleased to sanction the following promotions in the Oudh Commission consequent on the departure on Furlough of Mr. S. S. Hogg, Deputy Commissioner, 3rd Class, and Lieutenant E. G. Clark, Assistant Commissioner, 1st Class:—
Lieutenant J. Perkins, Assistant Commissioner, 1st Class, to be Deputy Commissioner, 3rd Class, in the room of Mr. Hogg.

Mr. W. Glynn, Assistant Commissioner, 2nd Class, to be Assistant Commissioner, 1st Class.

Mr. C. R. Crommelin, Assistant Commissioner, 3rd Class, to be Assistant Commissioner, 2nd Class.

Captain C. R. Shaw, Assistant Commissioner, 2nd Class, to be Assistant Commissioner, 1st Class, in the room of Captain Clark.

Mr. R. Berkeley, Assistant Commissioner, 3rd Class, to be Assistant Commissioner, 2nd Class.

No. 1301.

Captain Dennys, Superintendent of Neemuch, assumed charge of the Office of Political Agent in Meywar, on the 19th ultimo.

C. U. AITCHISON,
*Under-Secy. to the Govt. of India,
with the Govr. Genl., (for Secy.)*

Financial Department.

No. 31.

Fort William, the 23rd April 1860.

The following Resolution is published for general information:—

READ again the Resolution of Government in this Department, on the subject of a Financial Budget, Estimates and Audit.

RESOLUTION.—By the Financial Resolution of the 7th April 1860, the objects and importance of a Budget containing previous Estimates of expenditure on each particular service for each year, were pointed out. It was also ordered that Estimates for the coming year should be immediately submitted by each local Government, as also by each Department of the State not under a local Government, to the Financial Department of the Supreme Government. In furtherance of one among the many objects of the Budget, the attention of the Supreme Government has been given to the matter of Stores for the Public Department consisting of Ordnance and Military Stores, Commissariat, Medical, Clothing, Stationery, Marine and Public Works Stores.

2. The supply and accumulation of Stores throughout India, have, as might have been expected, increased enormously since the disturbances of 1857. The amount value of Stores of every description supplied from England alone has risen to more than one and a half crores of Rupees, or one and a half million Sterling in the year 1858-59, and it is probable that the value of all Stores on hand may now amount to twelve crores of Rupees, or twelve millions Sterling.

3. The magnitude of these amounts will show the necessity that exists, that only the requirements absolutely essential to efficiency should be made in all branches of the Service; the provision of Stores in India and requisitions for them from Home being limited accordingly.

4. Special consideration should be given to this point, when the amounts necessary for each service are entered by Heads of Departments in the coming Budget, and as the circumstances which necessitated the supply of such a vast amount of Stores have happily ceased, and as the accumulation now on hand is unprecedentedly large, it may confidently be anticipated, that, with the cessation of active operations and the reduction of the Military Forces, the demands for Stores for the next

Official Year may be greatly curtailed, and the finances proportionately relieved.

5. The local Governments and Heads of Departments must be careful to secure the absolute efficiency of the service, and at the same time provide for all reasonable contingencies, but this limit must be rigorously observed, and all expenditure in excess thereof, all unnecessary accumulation of Stores, and excess in allotments thereof carefully avoided.

6. Each Head of a Department must consider himself directly responsible to Government for enforcing all practicable economy in his Department and when indenting for Stores limit his requisitions to the lowest amount consistent with efficiency. Judgment must be exercised as to the quantity needed of each individual article. The quantity actually in hand will be observed, and it will be considered whether more need be indented for or not. If more must be indented for, still this requisition must be limited to the lowest amount practicable. It will be distinctly understood that the requisitions, both as regards quantities and nature of Stores, will be complied with as promptly as practicable, and the importance of this point will be earnestly pressed by the Government of India on the Home Government.

7. Also economy will be promoted by the concentration of Departmental Stores in as small a number of Depôts as possible, so as to bring all within the supervision of the Controlling Officer and diminish the aggregate of Stores.

8. The Executive Officers entrusted with the charge of Stores must, on their part, carefully watch over their issue and expenditure, for it is only by means of this minute supervision of details that the aggregate quantity of Stores consumed can be kept in check, and Government will not fail to look to its Controlling and Executive Officers for the exercise of vigilance in their respective spheres.

9. In the Ordnance Department the value of the aggregate quantity of Stores on hand throughout the Empire is enormous, amounting to not less than eight crores of Rupees considerably more than the amount value of Stores on hand before 1857, notwithstanding the great losses of Arms, &c., consequent on the mutiny and the subsequent large consumption of Stores.

10. The quantities of Ordnance Stores procured on Indent from Home purchase in the Country obtained from the Commissariat, and made up in Magazines, have all greatly increased and although this is in part due to the large expected requirements of the Service, the change of Arms from the old Musket to the Enfield Rifle in the European Infantry generally, and to the augmentation in the number of Guns owing to the increase made to the Artillery since the disturbances, still after every allowance has been made for these circumstances, the amount of Stores in hand is so great as apparently to ensure with small additions a sufficiency to meet probable requirements for some time to come, say for three years at least, and for a period longer than that for which it is usually considered necessary to lay in Stores. This anticipation is strengthened by the consideration of the extensive reductions in the Military Forces, already made and still in progress, and by the fact that this abundance of Ordnance Stores appears to exist in all parts of the Empire alike, and in respect to most, if not all of the articles both in use and in reserve. As regards the

Madras and Bombay Presidencies, it has been ascertained on the most competent authority that the supply from Home during the next year may be very much limited, and judging from the past requisitions, it may be expected that a similar limitation will be found practicable as regards the Bengal Presidency.

11. The Inspectors General of Ordnance should, therefore, before framing their Estimates for the coming Budget, revise unfulfilled requisitions for Stores from Home, and, whilst having due regard to the probable need of the service on the one hand and the amount of Stores now available on the other, consider that it is necessary in the present state of the Finances to reduce supplies in proportion to the reduction of the Military Forces, and to limit demands both in England and India to the lowest point consistent with efficiency; the same principle being followed by the Supreme Government in sanctioning the final Budget.

12. The quantity of Malt Liquor supplied from Home to the Commissariat during the past two years has been very great; and calculated on a scale to meet the wants of a much larger force than is now maintained; and should now therefore be so far limited as to avoid wastage, whilst at the same time providing for the contingencies to which this branch of supply is liable, and as the Stores of liquor of other kinds also are known to be generally abundant, the question of the necessity of further increase to them should be carefully weighed before further supplies are laid in.

13. The quantity of grain and other supplies laid in at the fortified places throughout the Empire has been reduced since the re-establishment of peace; and as such supplies can always be obtained in the country at the shortest notice, the strict limit of actual Military requirements must be observed as regards this item of expenditure: the Commissaries General instructing the Officers of that Department to frame their requisitions so as not to exceed the requirements of the Army on its reduced strength.

14. The quantities of some articles of Store on hand in the Medical and Clothing Departments are far from excessive, and indeed in some cases actually deficient. This extreme should be as carefully avoided as the opposite as often leading Government into unnecessary expense and putting the Service to inconvenience; but in these Departments also, wherever any article of Store is already abundant, the same rule as prescribed for other Departments will be adhered to in framing the Estimates for the ensuing year.

15. In the Public Works Department, the accumulation of Stores which existed when the progress of work was partially suspended may probably by this time have been greatly reduced, and as the Financial means available do not at present admit of the rapid advancement or wide extension of operations in that Department, the supplies should be limited accordingly. The Chief Engineer of each Presidency or Circle must be well acquainted with the exact state of the work under his supervision, and can therefore judge of the amount of stock needed in each Executive Division; and the resources of each of the several work-shops should also be considered when making demands for supplies from other sources.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Departments, Governments, and Accountants noted in the margin, for information and guidance.

Home Department.	
Foreign " "	
Military " "	
P. W. " "	
Govt. of Bengal.	
" " Madras.	
" " Bombay.	
" " N. W. P.	
" " Punjab.	
Acct. Genl. to the Govt. of India.	
" " Madras.	
" " Bombay.	
Accountant Bengal.	
" " N. W. P.	
" " Punjab.	

Ordered further, that a copy of the Resolution be published in the *Government Gazette* for general information.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secretary to the Govt. of India.

Military Department.

GENERAL ORDERS BY HIS EXCELLENCY THE
GOVERNOR GENERAL OF INDIA.

Camp Roopur, the 5th April 1860.

The under-mentioned Officers are placed at the disposal of the Foreign Department for appointment to "Mayne's Horse":—

Lieutenant D. F. H. Sampson, late 20th Native Infantry.

Lieutenant H. G. Wood, Her Majesty's 17th Lancers.

Lieutenant E. S. R. Carnac, 1st Bengal European Light Cavalry.

Simla, the 14th April 1860.

Naib Ressaldar Ballajie, of the 1st Mahratta Horse, is dismissed the Service from this date, for disgraceful conduct in having surreptitiously altered the finding of a Punchayet of which he was President, after it had been signed by the Court; and for other conduct derogatory to the character of a Native Officer.

R. J. H. BIRCH, *Major-Genl.,*
Secretary to the Govt. of India,
with the Governor-General.

Military Department.

Fort William, the 21st April 1860.

No. 434 of 1860.—The following Notification, from the Public Works Department, is published in General Orders:—

No. 36A.—*Head-Quarters, Camp Gurshankur, dated the 2nd April 1860.*—Notification.—Lieutenant E. Swetenham, Jhansi Division, is transferred to the Executive charge of the Futtehghur Division, to officiate for Lieutenant A. H. B. Bruce, on Sick leave to the Hills.

No. 438 of 1860.—The following Promotions are made from the dates specified.—

ORDNANCE COMMISSARIAT DEPARTMENT.

To be Sub-Conductors.

Officiating Sub-Conductor	William Rawson	...	} From the 6th Dec. 1858.
" "	William Barker	...	
" "	Joseph Comber	...	
" "	Patrick Quaid	...	
" "	Thomas Foxton	...	
" "	Robert John Baldwin	...	} From the 15th Dec. 1858.
" "	Henry Hobery	...	
" "	Henry Mann	...	
" "	Charles Glover	...	

The promotions of the Warrant Officers abovenamed, announced in Government General Order No. 227 of 1860, are hereby cancelled.

F. D. ATKINSON, *Major,*
Offg. Secy. to the Govt. of India.

No. 435 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjab Provinces, are published in General Orders:—

6th Punjab Infantry.

No. 161.—*Lahore, 11th April 1860.*—Jemadar Choir Sing is dismissed the Service, with effect from the date of receipt of this Order at Regimental Head-Quarters.

2nd Regiment Punjab Infantry.

No. 163.—*Appointment.*—The Regimental Order, dated 31st March 1860, by Lieutenant-Colonel G. W. G. Green, C. B., Commanding, directing Lieutenant F. J. Keen (appointed to act as 2nd in Command, 3rd Punjab Infantry) to continue to perform the duties of Adjutant and 2nd in Command of the 2nd Punjab Infantry, until relieved, is confirmed.

6th Regiment Punjab Infantry.

No. 167.—Subadar Lall Khan is permitted, at his own request, to resign the Service, with effect from the date of receipt of this Order at Regimental Head-Quarters.

No. 168.—*Lahore, dated 11th April 1860.*—The Regimental Order, dated 2nd April 1860, by Captain R. Renny, Commanding 3rd Sikh Infantry, appointing Lieutenant F. J. Bainbridge, (doing Duty Officer) to officiate as Adjutant in addition to his other duties, in room of Lieutenant T. P. Harrison, who has obtained leave of absence preparatory to submitting an application for Furlough to Europe, is confirmed.

No. 436 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on Furlough on private affairs:—

Major and Brevet Lieutenant-Colonel Andrew Henry Duncan, of the 3rd European Regiment	} For one year, under the new Regulations.
Captain Thomas Watson, of the 33rd Native Infantry, Commandant of the 12th Regiment Irregular Cavalry	
	} For six months, under the new Regulations.

Fort William, the 24th April 1860.

No. 437 of 1860.—With reference to Government General Order, No. 421 of the 19th April 1860, the services of Assistant Surgeon G. F. Trimnell are placed at the disposal of the Government of Fort St. George.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 42.

Head-Quarters, Simla, the 16th April 1860.

Notifications.—Major Alaric Robertson, of the 48th Madras Native Infantry, Officiating Superintendent of the Lahore and Peshawur Road since 1857, to have the substantive position of a Superintending Engineer on the Establishment.

No. 43.

Lieutenant-Colonel C. B. Young, Officiating as Chief Engineer and Secretary to the Government of Bengal in the Department of Public Works, is confirmed in that appointment.

No. 44.

The 17th April 1860.

Appointment.—Captain G. R. Phillips, 5th Madras Light Cavalry, is appointed Officiating Executive Engineer, Dharaseo Division Department Public Works, Hyderabad.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General.

No. 72.

Fort William, the 24th April 1860.

Appointments.—Lieutenant J. L. Watts, Executive Engineer of the 4th Class, at present in charge of the Agra Division, is confirmed in that appointment, *vice* Captain J. D. Campbell appointed a Superintending Engineer in Notification No. 1, Governor General's Camp, dated 2nd January 1860.

No. 73.

Mr. R. Wright is appointed a Probationary Assistant Overseer in the Public Works Department and posted to the North-Western Provinces.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

**Orders by the
Lieutenant-Governor of Bengal.**

No. 1880.

APPOINTMENTS.—*The 21st April 1860.*—Mr. A. G. Crewe to officiate as Civil Assistant Surgeon of Purneah. This cancels his appointment of the 27th ultimo to Pooree.

The 23rd April 1860.—Qazi Golaum Huguani to be Principal Sudder Ameen of Gowhatty.

Baboo Jadooram Borooah to be Sudder Ameen of Gawalparah.

Baboo Juggobundoo to be Moonsiff of Burpettah.
Moonshee Brijlall Doss to officiate as Moonsiff of Gowhatty.

Moonshee Kefyatoollah to be Moonsiff of Luckimpore, and to exercise the powers of a Sudder Ameen and Deputy Collector in that District.

LEAVE OF ABSENCE.—*The 21st April 1860.*—Mr. J. A. Crawford, Superintendent of Stamps and Stationery, for fifteen months, on Medical Certificate, under Section VI. of the new Revised Absentee Rules.

The privilege leave for one month granted by the Lord Bishop of Calcutta to the Reverend J. Cave Browne, Chaplain of St. Paul's Cathedral, is confirmed.

NOTIFICATION.—*The 24th April 1860.*—Baboo Obhoy Churn Mullick, Deputy Magistrate and Deputy Collector of the 24-Pergunnahs, assumed charge of his Office on the 19th instant, from which date the unexpired portion of the leave granted to him on the 3rd ultimo, is cancelled.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

**Orders by the Lieutenant-Governor,
Punjab Provinces.**

Leave.—Lieutenant F. F. Forster, Assistant Commissioner, Moozuffurghur, has obtained three months' privilege leave, from the date he may avail himself of the same, under Section XII. of the Civil Service Absentee Rules.

Lieutenant G. Newmarch, Assistant to the Public Works Department, No. 699, dated 12th April 1860, has obtained one month's privilege leave, from the date he may avail himself of the same.

Overseer W. McGuffin, of the 2nd Division Public Works Department, No. 704, dated 13th April 1860, has obtained one month's privilege leave, from the date he may avail himself of the same, under Section VII. of the Uncovenanted Service Leave Rules.

Transfers.—Mr. C. W. Lennox, Extra Assistant, from the Sirsa to the Rohtuck District.

Mr. R. Spencer, Officiating Extra Assistant, from the Rohtuck to the Sirsa District.

Extra Assistant Buldeo Pershaud, from the Sirsa to the Hissar District.

Extra Assistant Gunga Pershaud, from the Hissar to the Sirsa District.

Genl. Department, Nos. 1022-6, dated 14th April 1860, Extra Assistant General Hursookh Raie, from the Leiah to the Goordaspur District.

Officiating Extra Assistant Wuzeer Alie, from the Umritsur to the Delhie District.

Extra Assistant Mehtab Sing, from the Goor-daspoor to the Umritsur District.

Extra Assistant Munoo Lall, from the Umballa to the Leia District.

Extra Assistant Moulvee Ahmed Ali, from the Hooshearpoor to the Umballa District.

Appointments.—The services of Native Doctor Sheikh Miskeen, attached to the Mooltan Civil Dispensary, are placed at the disposal of the Superintending Surgeon, Lahore Circle, for employment in the Military Department.

2.—Native Doctor Ootum Chund is appointed to the Mooltan Civil Dispensary, in the room of Native Doctor Sheikh Miskeen.

The Order in the *Punjab Gazette*, of the 11th of February 1860, transferring Public Works Department, No. 710, Overseer Serjeant W. F. Meehan, from the Kohat to the Mooltan Division of Public Works, is cancelled.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 14TH APRIL 1860.

No. 169.—The following transfers from the Levy at Sealkote, to the Police Battalions specified, are directed, with effect from 1st May :—

2nd Police Battalion, Kangra.

1 Havildar, 1 Naick and sixty Sepoys.

4th Police Battalion, Umballa.

Twenty-three Sepoys.

5th Police Battalion, Rawul Pindee.

One Havildar and thirty-one Sepoys.

7th Police Battalion, Lahore.

Twelve Sepoys.

8th Police Battalion, Delhi.

One Jemadar, 1 Naick and twenty-four Sepoys.

10th Police Battalion, Hissar.

One Jemadar, 6 Havildars, 3 Naicks and one Sepoy.

3rd Punjab Cavalry.

No. 170.—*Transfer.*—Duffadar Ayaz Khan, from Cureten's Mooltanees, as Jemadar, to fill an existing vacancy.

3rd Regiment Punjab Infantry.

No. 171.—The Regimental Order, dated 14th March 1860, by Lieutenant G. A. Way, in temporary Command, assuming charge of the Office of 2nd in Command, in addition to his other duties, consequent on the departure of Lieutenant Orchard, to join the 6th Police Battalion, is confirmed as a temporary arrangement.

No. 172.—The Brigade Order, dated 3rd April 1860, by Brigadier-General N. Chamberlain, c. b., Commanding Punjab Irregular Force, directing, with the concurrence of the Local Government, the enrolment of Bussawa Sing, formerly a Naick in No. 1, Punjab Light Field Battery, as a Private in the Battery, with effect from the 1st January 1860, is confirmed.

No. 173.—The Dera Ismail Khan Station Order, dated 27th March 1860, by Major L. B. Jones, Commanding, authorizing the Officer Commanding 1th Regiment Punjab Infantry, to entertain, on

the requisition of the Medical Officer, two Camels for the conveyance, to Mooltan, of five men of the Corps ordered to appear before an Invaliding Committee on the 1st proximo, is confirmed.

No. 174.—The Meean Meer Brigade Order, dated 24th March 1860, by Major-General C. A. Windham, c. b., Commanding, directing Ensign A. M. Ommanney, 17th Native Infantry, doing duty with H. M.'s 51st King's Own Light Infantry, to proceed and join the 4th Sikh Infantry at Abbottabad, in anticipation of the sanction of Government to his appointment, is confirmed.

3rd Punjab Cavalry.

No. 175.—*Transfer.*—Duffadar Surbulund Khan, from the Dera Ismail Khan Mounted Police, in the rank of Duffadar, to fill an existing vacancy.

No. 176.—The following Extract of Government Order is re-published from the *Calcutta Gazette* dated 7th April 1860 :—

No. 370 of 1860.—Colonel J. Coke, c. b., has been granted an extension of leave for six months, on Medical Certificate, and has been informed that he will be allowed to count three months of such extension as Service for Pension, making eighteen months in all since leaving India, which he has been allowed to count as service.

(Signed) F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

(True Extract)

(Signed) G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

No. 177.—The following Order, by His Excellency the Governor General, is re-published from the *Calcutta Gazette*, dated 7th April 1860 :—

Camp Hooshiarpore, the 27th March 1860.

The under-mentioned Native Officers of the Mooltan Division Mounted Police are admitted to the 3rd Class of the Order of Merit, for their services during the Mutiny, from the dates specified opposite to their respective names, viz. :—

Ressaldar Shair Mahomed Khan,—17th June 1857.

Ressaldar Mahamood Khan Bahar,—1st December 1858.

(Signed) R. J. H. BIRCH, Major-General,
Secy. to the Govt. of India,
with the Governor General.

(True Copy)

(Signed) G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

No. 178.—The following Government Order, is re-published for information :—

GENERAL ORDERS BY HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA.

Camp Mujaerie, the 3rd April 1860.

His Excellency the Governor General is pleased to sanction the under-mentioned Appointments and Transfers in the Punjab Irregular Force, as temporary arrangements, viz. :—

PERMANENT.

3rd Punjab Infantry.

Lieutenant F. J. Keen, Adjutant, 2nd Punjab Infantry, to be 2nd in Command, in room of

Lieutenant J. W. Orchard, removed to another appointment.

4th Punjab Infantry.

Lieutenant J. W. McQueen, Adjutant and Officiating 2nd in Command, to be 2nd in Command.

5th Punjab Infantry.

Captain M. R. Somerville, 2nd in Command, 1st Sikh Infantry, to be 2nd in Command, in room of Captain W. D. Hoste, resigned.

1st Sikh Infantry.

Captain J. P. W. Campbell, 2nd in Command, 2nd Sikh Infantry, to be Commandant, in room of Lieutenant-Colonel G. Gordon, deceased.

Lieutenant F. H. Jenkins, 57th Native Infantry, relieved from Command of 4th Punjab Infantry, by the return from Europe of Lieutenant-Colonel Wilde, to be 2nd in Command, in room of Captain Somerville, transferred to 5th Punjab Infantry.

TEMPORARY.

1st Punjab Cavalry.

Lieutenant R. Clifford, doing Duty Officer, 2nd Punjab Cavalry, to officiate as Adjutant, in room of Lieutenant Anderson, proceeded on service to China.

1st Punjab Infantry.

Captain C. P. Keyes, Commandant, 6th Punjab Infantry, to officiate as Commandant, in room of Major F. W. Lambert, proceeded on Furlough.

Ensign H. R. Young, 31st Native Infantry, to officiate as doing Duty Officer, in room of Lieutenant Pitcher, Acting Adjutant, 4th Punjab Infantry.

25th or Huzara Goorkha Regiment.

Major O. E. Rothney, Commandant; 4th Sikh Infantry, to officiate as Commandant, in room of Major H. F. M. Boisragon, proceeding on Furlough.

4th Sikh Infantry.

Lieutenant G. A. Williams, 2nd in Command, to officiate as Commandant, during the period Major Rothney commands the Goorka Battalion.

Lieutenant R. J. L. Crutchley, Her Majesty's 24th Foot, relieved from the duties of 2nd in Command, by return of Lieutenant Williams, from Furlough, to act as 2nd in Command, until further orders.

Ensign A. M. Ommanney, 17th Native Infantry, to officiate as doing Duty Officer, in room of Lieutenant E. C. Codrington, transferred to the Goorka Battalion.

(Signed) R. J. H. BIRCH, Major-General,
Secy. to the Govt. of India,
with the Governor General.

(True Copy)

(Signed) G. HUTCHINTON, Major,
Offg. Secy. to Government, Punjab,
Military Department.

Trans-Sutlej Division Mounted Police.

No. 179.—Jemadar Wullun Khan is dismissed the Service.

Transfer.—Supernumerary Jemadar Umjud Ally, from the Goorgaon Division to the Jullundur Ressala, in room of Wullun Khan.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

NOTIFICATION.

With the sanction of the Hon'ble the Lieutenant-Governor of the Punjab, a Normal Class will be formed, from the 1st May 1860, in the Government Anglo-Vernacular School recently established at Lahore.

2. The object in view is to train a certain number of Scholars, who are already well acquainted with their vernacular tongue, have a fair knowledge of Arithmetic, Geography, and Indian History, through that medium, and have attained some proficiency in the English language, for the post of Masters and Assistant Masters in the Zillah Schools about to be organized in various Districts of the Punjab.

3. Such Scholars must be *bonâ fide* natives of the Punjab or its Dependencies, above the age of 17, and must enter into a written agreement to serve for at least two years (after being declared qualified for the post) as Teachers in Government Zillah Schools, on not less than 30 Rupees per mensem. If worthy of higher salaries, Teacherships of various grades up to 150 Rupees per mensem, will be open to them. In case of quitting the Normal Class before qualifying for a Teachership, or of resigning a Government Teachership without due cause, before completing two years of service, they must engage to refund all that they have received by way of stipends.

4. Students of the Normal Class will receive, while under instruction, a monthly stipend of 10 Rupees each. The number of such stipendiary Students is for the present limited to ten, and these will be selected from among Candidates for admission who possess the highest acquirements in the subjects before mentioned.

5. Candidates who may fail in gaining admission as stipendiary Students, or any others fulfilling the conditions prescribed in para. 3, will be eligible as non-stipendiary Students of the Normal Class, to the number of six only. No entrance donation or monthly tuition fee will be demanded of the latter; and as stipends fall vacant, they will be allotted to the most successful of these non-stipendiary Students.

6. The attention of the Normal Class will be directed almost exclusively to the study of English Literature, and the course of training will at first extend over a period of from six to twelve months, according to circumstances.

7. Candidates should apply for admission, either personally or by letter, to the nearest Inspector of Schools, *viz.*, to Lieutenant Holroyd at Umballa, or to Lieutenant Forbes at Lahore.

A. R. FULLER,
Director of Public Instruction, Punjab.

NOTICE.

THE Commissioner for the investigation of claims to Compensation, in the Punjab, for losses occasioned by the Mutiny, having closed his proceedings, notice is hereby given that no more claims will now be received.

When the orders of the Supreme Government are received for the disbursement of money on account of such claims, due notice thereof will be given in the *Punjab Gazette* and the public Newspapers.

Claimants who have addressed the Compensation Commissioner or the Punjab Government, enquiring about their Compensation claims, are requested to consider this notice as a reply.

R. H. DAVIES,
Secy. to Govt., Punjab.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions :—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans.	Natives.		
					Children.	Half fare.		
Madras and Masulipatan ...	60	24	30 0	15 0	16 0 0	12 0 0	18	½ per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam ...	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5th.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PYCROFT, Chief Secretary.

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, viz. :—

Behar Opium	1,270
Benares ditto	510

Total Chests... 1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3509	12404

By Order of the Board of Revenue,

E. H. LUSHINGTON,

Junior Secretary.

FORT WILLIAM,
The 29th March 1860. }

Notice.

ALL Officers in charge of Treasuries, Civil and Military, are informed that the Pay Office at Julunder has been removed to Gwalior, and payment of the Troops in that Division commenced on the 3rd current.

E. DRUMMOND,
Accountant General.

Notification, No. 44.

MR. R. C. P. PERRY, Sub-Assistant Commissioner, received charge of the Maunbhoom Treasury on the 20th instant.

MR. C. H. WILMOT, Assistant Commissioner, received charge of the Rajmehal Treasury, S. P., on the 20th instant.

F. LUSHINGTON,
Acct. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Accountant,
Government of Bengal,
The 24th April 1860. }

Notification.

BILLS at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal :—

Districts.	Amounts available on this date.
* Backergunge,	... 20,000
Balasore,	... 20,000
Burdwan,	... 10,000
Chittagong,	... 1,00,000
Cuttack, c D.	... 20,000
Furreedpore,	... 25,000
* Jessore,	... 1,00,000
Jorehaut,	... 1,00,000
Kamroop,	... 50,000
Luckimpore,	... 50,000
Midnapore,	... 1,00,000
* Nuddea,	... 20,000
Pubnah,	... 50,000
Sylhet,	... 20,000

F. LUSHINGTON,
Acct. to the Govt. of Bengal.

BENGAL ACCTT.'S OFFICE,
The 24th April 1860. }

N. B.—These Treasuries will be cleared shortly if the amounts available are not taken up in Bills.

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

* These Treasuries purchase Bank Post Bills.

CALCUTTA UNIVERSITY.

THE following alterations in the Bye-laws and Regulations as to Arts of the University have, with the sanction of His Honor the President in Council been made by the Senate, and are to take effect from the 1st of January 1862 :—

Bye-Laws.

I. Paras. 1 and 2 to be as follows :

1. The Senate, as constituted by Act No. II. of 1857, shall meet ordinarily once a year, on the second Saturday in December, and at other times when convened by the Vice-Chancellor.

II. Para. 5 to be subjoined as a foot-note to the words "the Senate."

III. Para. 17 to be in the following form :

It shall be the duty of the Syndicate to appoint, and, if necessary, to remove the Examiners and all other Officers of the University, except the Registrar; to order examinations in conformity with the Regulations, and to fix the times at which they shall be held; to grant Degrees, Honors, and Rewards; to keep the Accounts of the University; and to correspond on the business of the University with the Government and all other authorities.

Regulations, Entrance Examination.

IV. Para. 1 to be in the following form :

The Entrance Examination shall take place once a year, and shall commence in the first week* in December.

V. Para. 2 to be in the following form :

The chief Examination will be held in Calcutta, but Candidates may be examined at any of the under-mentioned places, *viz.*, Berhampore, Kishnaghur, Dacca, Chittagong, Cuttack, Bhagulpore, Patna, Benares, Agra, Delhi, Bareilly, Ajmere, Lahore, Colombo, and any other places hereafter to be appointed by the Syndicate.

VI. Para. 4 to be in the following form :

Candidates may send in their application, with Certificate in the Form (A), either direct to the Registrar, or to any Local Officer recognised by the Syndicate; but all such applications must be lodged with the Registrar at least fourteen days before the Examination begins.

VII. Para. 5 to be in the following form :

A fee of five Rupees shall be paid by each Candidate, and no Candidate shall be examined, unless he have previously paid this fee either to the Registrar, or to any Local Officer recognised by the Syndicate. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Entrance Examinations on payment of a like fee of five Rupees on each occasion.

The following alterations to be made in para. 7 :

a. Armenian to be added to the list of languages in which Candidates may elect to be examined.

b. The following sentence to be added immediately after the list of languages :

"Any other language may at any time be added to this list by the Syndicate."

c. For the word "Senate" to be substituted the word "Syndicate."

d. Under the heading URDU for the word "Gulibakawali" to be substituted the word "Ikhwan-oos-Safa."

e. Under the heading Mathematics, the subjects to be arranged in the following form :—

MATHEMATICS.

Arithmetic.

The four simple Rules; Vulgar and Decimal Fractions; Reduction; Practice; Proportion; Simple Interest; and Extraction of the Square Root.

Algebra.

Addition, Subtraction, Multiplication and Division of Algebraical quantities. Proportion. Simple Equations.

Geometry.

The first four books of Euclid, with such easy deductions and applications as arise directly out of those books.

f. In lieu of the Section commencing with "In branches" to be substituted the following :—

All answers in each branch shall be given in English, except when otherwise specified.

VIII. Para. 8 to be in the following form :

The Examination of the Candidates shall extend over four days, and shall be held in the morning from — to — and in the afternoon from — to —.*

IX. Para. 11 to be in the following form :

On the morning of the fourth Monday after the Examination, the Syndicate shall publish a list of such Candidates as have passed, arranged by the Examiners in two divisions, each in alphabetical order, and to every such Candidate shall be given a Certificate in the Form (B.)

Regulations, B. A. Degree.

X. Para. 1 to be as follows :

Candidates for the Degree of Bachelor of Arts shall be required to have passed the Entrance Examination, and to pass two subsequent Examinations; one to be called the First Examination in Arts, and the other to be called the B. A. Examination.†

XI. Para. 2 to be as follows :

The Degree of B. A. shall not be conferred on any Candidate within four academical years from the time of his passing the Entrance Examination.

XII. The following Paras. to be added immediately after Para. 2 :—

3. The First Examination in Arts shall take place once a year, and shall commence, in the first week in January.

4. The chief Examination shall be held in Calcutta, but Candidates may be examined at any of the under-mentioned places, *viz.*, Berhampore, Kishnaghur, Dacca, Chittagong, Cuttack, Bhagulpore, Patna, Benares, Agra, Delhi, Bareilly, Ajmere, Lahore, Colombo, and any other places hereinafter to be appointed by the Syndicate.

5. No Candidate shall be admitted to this Examination within two academical years from the time of his passing the Entrance Examination, or unless he produce satisfactory testimonials from the authorities of any of the Colleges or Schools affiliated to the University (1) of moral character,

* The hours to be fixed by the Syndicate.

† Candidates who have passed the Entrance Examination in or before April 1858, will be admitted to the single B. A. Examination prescribed by the former Regulation (Copies of which may be had by application to the Registrar) either in January 1861, or January 1862, on producing the Certificates required by those Regulations. After 1862, the single Examination will be discontinued, and no Candidate will be admitted to the B. A. Degree who shall not have passed the double Examinations prescribed by the new Regulations.

* The days of Examination to be fixed by the Syndicate.

and (2) of having prosecuted, during the period that has elapsed since his passing the Entrance Examination, a course of Study in any one or more such Institutions.*

6. Every person who has passed the Entrance Examination at either of the Universities of Madras and Bombay shall be admitted to this Examination, provided he shall produce satisfactory testimony that he is of good moral character, and that he has prosecuted, during the period that has elapsed since his passing the Entrance Examination, a regular course of Study in any of the Institutions affiliated to either of those Universities.

7. Candidates may send in their applications, with Certificate in the Form (C), either direct to the Registrar, or to any Local Officer recognised by the Syndicate; but all such applications must be lodged with the Registrar at least fourteen days before the Examination begins.

8. A fee of ten Rupees shall be paid by each Candidate. No Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of ten Rupees for each Examination.

9. The Examination shall be conducted by means of printed papers only.

10. Candidates shall be examined in the following subjects :—

I. LANGUAGES.†

Two of the following languages, of which English must be one :—

ENGLISH.

Greek.	Bengali.
Latin.	Oorya.
Hebrew.	Hindi.
Arabic.	Urdu.
Persian.	Burmese.
Sanscrit.	Armenian.

Any other language may at any time be added to this list by the Syndicate.

Candidates shall be examined in each of the languages in both Prose and Poetry, the subjects to be selected by the Syndicate at least two years previous to the Examination, from any approved Classical or Standard Works or Authors.

The papers in each language shall include questions on Grammar and Idiom.

Sentences in each of the languages in which the Candidates is examined, shall be given for translation into the other language.

II. HISTORY.

The History of England including that of British India to the end of the year 1815.

The Historical questions will include the geography of the countries to which they refer.

III. MATHEMATICS AND NATURAL PHILOSOPHY.

Arithmetic.

Algebra.

Addition, Subtraction, Multiplication and Division of Algebraical quantities, Simple and Quadratic Equations, and questions producing them.

Algebraical Proportion and Variation.

Permutations and Combinations.

Arithmetical and Geometrical Progression.

Binomial Theorem.

Simple and Compound Interest, Discount, and Annuities for terms of years.

The nature and use of Logarithms.

Geometry.

Euclid.

The first four books, the sixth book, and the eleventh book to Prop. XXI, with deductions.

Plane Trigonometry.

As far as the solution of all cases of plane Triangles.

Mechanics.

Composition and Resolution of forces.

The Mechanical Powers.

The centre of Gravity.

IV. MENTAL AND MORAL PHILOSOPHY.

Mental Philosophy as contained in Abercrombie.

Moral Philosophy as contained in Abercrombie.

The Syndicate have the power, after communication with the Faculty of Arts, to appoint two years previous to the Examination such appropriate text books for Examination in particular subjects as they may deem expedient.

11. Candidates shall not be approved by the Examiners, unless they show a competent knowledge in each of the above-mentioned branches of Examination.

12. The Examination of the Candidates shall extend over four days, and shall be held in the morning from — to — and in the afternoon from — to —.*

13. On the morning of the fourth Monday after the Examination, the Examiners shall arrange in two divisions, the first in order of merit, and the second in alphabetical order, such of the Candidates as have passed, and to each successful Candidate shall be given a Certificate, in the Form (D), signed by the Registrar.

B. A. DEGREE EXAMINATION.

14. The B. A. Degree Examination shall take place once a year, and shall commence in the first week in January and shall be held only in Calcutta.

XIII. Para. 3 to be numbered (15) and to be in the following form :

15. No Candidate shall be admitted to this Examination within one academical year from the time of his passing the first Examination in Arts, or unless he produce satisfactory testimonials from the authorities of any of the Colleges or Schools affiliated to this University (1) of moral character, and (2) of having prosecuted for a period of at least one year, after passing the first Examination in Arts, a course of study in any such Institution.

XIV. Para. 4 to be omitted.

XV. Para. 5 to be numbered 16 and to be in the following form.

16. Applications must be made, and Certificates, in the form (E.), forwarded to the Registrar at least fourteen days before the Examination begins.

XVI. Para. 6 to be in the following form :

17. A fee of twenty Rupees shall be paid by each Candidate. No Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned. He may be admitted to any one or

* The Syndicate shall have power to make exceptions to this rule in favor of Deputy Inspectors of Schools and School-masters.

† The Examination in Languages will be such as to test a lower degree of competency than what is required for the Degree.

* The hours to be fixed by the Syndicate.

more subsequent Examinations on payment of a like fee of twenty Rupees for each Examination.

XVII. Para. 7 to be in the following form:

18. The Examination shall be conducted by means of printed papers only.

XIX. Para. 8 to be numbered 19 and the following alterations to be made in it:

a. The words "for the degree of B. A." to be omitted.

b. The word "Armenian" to be added to the list of languages.

c. The following sentence to be added immediately after the word "Armenian."—"Any other language may at any time be added to this list by the Syndicate."

d. Under the head of Bengali: "Betal Panchabingsati" to be omitted.

e. Under the head "Oorya:" Butrish Singhasun to be added to "Hitopadesh."

f. Under the head "Hindi:" the following to be the subjects:—

"Ramayun and Shobhabilash."

g. The following to be the subjects in History. The Principles of Historic Evidence as treated in Isaac Taylor's two works on the subject. Elphinstone's History of India.

Ancient History with special reference to the History of Greece to the death of Alexander, the History of Rome to the death of Augustus, the History of the Jews.

The Historical questions will include the geography of the countries to which they refer.

h. The following to be the subjects in Mathematics and Natural Philosophy:—

Geometry.

Conic Sections, treated Geometrically.

Mechanics.

The General Laws of motion.

The motion of falling bodies in free space and down inclined planes.

Hydrostatics, Hydraulics and Pneumatics.

Pressure of liquids and gases, its equal diffusion and variation as the depth.

Specific Gravity.

Description and explanation of the Barometer.

Siphon, common pump, forcing pump, air pump and steam engine.

Optics.

Reflection and Refraction at plane and spherical surfaces, Dispersion of light.

The Rainbow, the Sextant, the Lenses, the Telescope and the Eye.

i. Under the heading "Physical Sciences." For the detailed course in Chemistry, the following to be appointed:—

"Chambers's Chemistry, omitting organic Chemistry."

For Animal Physiology, the course to be the following:—

Animal Physiology, as contained in the first part of Knox's translation of Milne Edward's Zoology.

For Physical Geography the following to be appointed:—

Physical Geography as contained in Hughes.

j. The course in Mental and Moral Science to be as follows:—

Logic.

The Elements of Logic, as contained in Whately.

Moral Philosophy.

Moral Philosophy, as contained in Wayland and Abercrombie.

Mental Philosophy.

Mental Philosophy, as contained in Abercrombie and Dr. Payne.

XX. Para. 9 to be in the following form, and to be numbered 20:

20. Candidates shall not be approved by the Examiners unless they show a competent knowledge in each of the above-mentioned subjects of Examination.

XXI. Para. 10 to be in the following form, and to be numbered 21:

21. The Examination of the Candidates shall extend over six days.*

XXII. Para. 11 to be in the following form, and to be numbered 22:

22. On the morning of the fourth Monday after the Examination, the Examiners shall arrange in two divisions, the first in the order of merit, and the second in alphabetical order, such of the Candidates as shall have passed.

XXIII. Para. 12 to be omitted.

XXIV. Para. 13 to be in the following form, and to be numbered 23:

23. Any Candidate who has passed the Examination for the Degree of B. A., provided he have not delayed proceeding to the Examination for that Degree more than five years from the date of passing the Entrance Examination, may be examined for Honors in any one or more of the following branches:—

1. Languages.

2. History.

3. Mathematics and Natural Philosophy.

4. Natural History and the Physical Sciences.

5. The Mental and Moral Sciences.

XXV. Para. 14 to be in the following form, and to be numbered 24:

24. Candidates for Honors must give notice in writing to the Registrar, within one week after the declaration of the result of the B. A. Examination, specifying the branch or branches in which they desire to be examined.

XXVI. Paras. 15, 16, 17, 18 to be in the following forms, and to be numbered respectively, 25, 26, 27, 28.

25. Candidates for Honors in languages shall be examined in Latin and Greek, or in English and Arabic, or in English and Sanscrit.

The subjects of Examination shall be as follows:

In Greek and Latin.

Homer.

The last twelve Books of the Iliad and the first six Books of the Odyssey.

Æschylus.

Seven against Thebes, and Persæ.

Sophocles.

Œdipus Coloneus, and Antigone.

Euripides—Hippolytus, and Bacchæ.

Aristophanes—The Knights.

Herodotus—Books VIII, IX.

Thucydides—Books II, VI, VII.

Plato—Protagoras, and Georgias.

Aristotle—The first three Books and the fifth Book of the Nicomachean Ethics.

Demosthenes—On the Crown, and against Midias.

Plautus—Miles Gloriosus, and Menæchmi.

Terence—Adelphi, and Phormio.

Lucretius—Book I.

Virgil.

Horace.

* The days and hours of Examination shall be fixed by the Syndicate.

Juvenal—Sat. 3, 10.

Cicero—De Oratore, the Academics, and the orations Pro Planeio and Pro Murena.

Livy, Books XXI, XXII, XXIII.

Tacitus—The Histories.

In English.

A range of subjects equivalent to that in Latin or Greek, to be selected by the Syndicate two years before the Examination.

In Arabic.

Alif Lailah, Nafhat-al-Yaman, Ikhwan-al-Safa, Tarikh-al-Kholfa, Tarikh Yamini, Hamasah, Maqamat Hariri (one half), Dewan Ibn Fariz.

In Sanscrit.

Raghuvansa, Kumara Sumbhava, Kiratarjuniya Sisupalavadha, Viracharita, Uttaracharita, Mud-rarakshasa, Sakontala, Kadambari, Part I.

The Examination shall include translation into the Vernacular Language of the Candidate, and re-translation from his Vernacular into the language or languages selected. It shall also include Composition in his Vernacular upon questions arising out of the authors selected for Examination. The Candidates will also be examined in Comparative Grammar and Philology, and the principles of Composition.

The Examination shall be so conducted as to test the exact and critical acquaintance of the Candidates with the subjects selected by the Syndicate, and also their general acquaintance with the literature of the Languages in which they are examined.

26. II. Candidates for Honors in History shall be examined in the following subjects:—

History of a period, to be announced by the Syndicate two years before the Examination, including Constitutional Law, Manners, Literature and Geography in its bearing on History.

Ethnology.

History of modern civilization.

Constitutional History and Law of England.

An English Essay on an Historical Subject.

Political Economy.

27. III. Candidates for Honors in Mathematics and Natural Philosophy shall be examined in the following subjects:—

Algebra, including the theory of Equations.

Analytical Geometry (Plane and Solid.)

Differential and Integral Calculus.

Spherical Trigonometry.

Statics and Dynamics.

Hydrostatics.

Hydraulics and Pneumatics.

Optics.

Astronomy.

28. IV. Candidates for Honors in Natural History and the Physical Sciences shall be examined in the following subjects:—

Zoology and Animal Physiology.

Botany and Vegetable Physiology.

Geology and Mineralogy.

Chemistry.

Electricity, Galvanism and Magnetism.

Meteorology.

Physical Geography.

XXVII. Paras. 19, 20, to be numbered 29, 30, respectively.

XXVIII. Para. 21 to be numbered 31 and to be in the following form:

31. The Examination for Honors shall take place in the following order, beginning in the

first week of March: Languages; Mathematics and Natural Philosophy; Natural History and Physical Science; Mental and Moral Science.

XXIX. Para. 22 be omitted.

Paras. 23 and 24 to be numbered respectively 32, 33.

XXX. Para. 25 to be in the following form and to be numbered 34:

34. The first Student of the first Class in each branch shall receive a Gold Medal and a prize of Books, to the value of one hundred Rupees; and the second Student of the first Class in each branch shall receive a Silver Medal and a prize of Books to the value of one hundred Rupees.

XXXI. Paras. 26, 27 to be numbered respectively 35, 36.

XXXII. Para. 28 to be in the following form, and to be numbered 37:

37. No Special Examination will be held, but the Candidate must pass the Honor Examination, in at least one of the prescribed branches of knowledge. He must give notice in writing to the Registrar, in or before the first week of February, of his intention to enter for the Examination, specifying the branch in which he desires to be examined, and must, at the same time, furnish a Certificate of having received the Degree of B. A.

XXXIII. Para. 29 to be as follows, and to be numbered 38:

38. Every Candidate for the Degree of M. A. is expected to possess a competent knowledge of every subject included in the branch in which he is examined.

XXXIV. Paras. 30 and 31 to be numbered 39 and 40 respectively.

XXXV. Para. headed "General" to be removed to the end of the Regulations as to Civil Engineering.

FORMS.

I.—ARTS.

ENTRANCE.

Form (A).

To the Registrar of the Calcutta University.

Sir,

I request permission to present myself at the ensuing Entrance Examination of the Calcutta University: I wish to be examined in English and the language.

I am, &c.,

Particulars to be filled in by the Candidate.

Name,

Age,

Religion,

Race (*i. e.* nation, tribe, &c., &c.),

Where educated,

Present position (*i. e.* at School, or present occupation),

Town or village where resident,

Names of parents or guardians,

Where to be examined.

This certificate is to be signed by the Principal or Head Master of the College or School at which the Candidate has been or is being educated, or, if not educated at a College or School, by the Deputy Inspector of Schools of the District in which he resides.

I certify that the above-named Candidate has, to the best of my belief, attained the age of 16 years; that I know nothing against his moral character, and that he has signed the above in my presence on this day.

(Signed)

The 18 }

FORM (B).

University of Calcutta.

I certify that duly passed the Entrance Examination held in the month of 18 , and has been placed in the division.

(Signed)

The 18 }

Registrar.

FIRST EXAMINATION.

FORM (C).

To the Registrar of the University of Calcutta.

SIR,

I request permission to present myself at the ensuing First Examination in Arts. In addition to the necessary subjects, I offer to be examined in the language.

I am, &c., &c.,

Particulars to be filled in by the Candidate.

Age ...
Race (i. e. nation, tribe, &c., &c.) ...
Religion ...
Present occupation ...
Date of Entrance ...
Where to be examined ...

Period or periods of study since passing the Entrance Examination.

Affiliated Institution, or Institution, at which Candidate has studied.	Period or periods of continuous study.	Signatures of Principals, or Head Masters, of affiliated Institutions.

CERTIFICATE.

I certify that the above named Candidate has satisfied me, by the production of the Registrar's Certificate; that he has passed the Entrance Examination of the University of ---;

This Certificate to be signed by a Principal or Head Master of an affiliated Institution.

that I know nothing against his moral character; and that I believe the above account to be true.

(Signed)

FORM (D).

University of Calcutta.

I certify that duly passed the First Examination in Arts, held in 18 , and has been placed in the division.

(Signed)

Registrar.

The 18 }

BACHELOR OF ARTS (B. A.)

FORM (E).

To the Registrar of the University of Calcutta.

SIR,

I request permission to present myself at the ensuing Examination for the Degree of Bachelor of Arts. In addition to the necessary subjects, I offer to be examined in the language.

I am, &c., &c.,

Particulars to be filled in by the Candidate.

Age ...
Date of Entrance ...
Date of passing First Examination ...
Race (i. e. nation, tribe, &c., &c.) ...
Religion ...
Present occupation ...

Period or periods of study since passing the first Examination.

Affiliated Institution, or Institution, at which Candidate has studied.	Period or periods of continuous study.	Signatures of Principals, or Head Masters, of affiliated Institutions.

CERTIFICATE.

I certify that the above-named Candidate has satisfied me by the production of the Registrar's Certificate; that he has passed the First Examination in Arts of the University of Calcutta; that I know nothing against his moral character; and that I believe the above account to be true.

(Signed)

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,

Registrar.

The 18th April 1860.

Notification.

To the Officers of the Political, Judicial, Revenue, Customs, Salt, Opium and other branches of the Service.

THE Civil Auditor has the honor to request that Disbursing Officers, in charge of Civil Establishments, will be good enough to submit, as soon after the 1st of May next as may be practicable, separate from their April Pay Abstracts, the Annual Detailed Statements of the respective Establishments as per Forms Nos. 1, 2 and 3, furnished for their guidance in 1848, annexing a note to each of the above Statements showing the items of expenditure which though sanctioned, has not been actually incurred, with reference to Financial Resolution of 29th October 1857, No. 4751. Pending the receipt of these documents the audit of their April Abstracts will, under Financial Resolution of 7th September 1842, be withheld.

The usual Annual Returns of Uncovenanted Servants up to 1st May 1860, as well as separate Statements showing the periods of leave granted to Uncovenanted Assistants, are also requested to be furnished in Forms Nos. 4 and 5, with the above Annual Detailed Statements.

W. P. PALMER,
Civil Auditor.

FORT WILLIAM;
Civil Auditor's Office,
The 17th April 1860. }

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay.

J. EEDE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P.;
Allahabad, the 3rd April 1860. }

Notice.

NOTICE is hereby given, that the improvements in the Channel of the Bansputtee Khall, which connects the Damoodah River at Moirakah with the Hooghly River at Oolobarriah, will be completed on the 30th April 1860, when the Dams will be removed and the Channel be opened for Navigation, during high Tides and Floods, between the Damoodah and Hooghly Rivers, and that a Public Auction will be held at Oolobarriah, in the Dawk Bungalow, at Noon on the 25th April 1860, by the Executive Engineer of the Burdwan Division, for the sale of the Toll Collections to the highest bidder, who will have to deposit 500 Rupees, and to make that sum up to one-fourth of the amount of the Farm before the 1st May 1860, when the agreement will be signed and completed.

The Toll Collections are to be made according to the subscribed Schedule approved of by Government, and the period of the lease will extend from the 1st May to the 30th November 1860, both days inclusive.

For further particulars apply to W. Smith, Esquire, Executive Engineer of the Division at Burdwan, or to Serjeant J. Keane, Assistant Overseer at Moirakah.

Schedule of Rates at which Tolls will be levied at the Bansputtee Channel.

All Boats to pay (8) eight annas per 100 mds.
„ Empty (4) four annas per 100 mds.
„ Rafts (1) one anna per each Timber.
„ Floats (2) two annas per 100 Bamboos.
„ Passenger Boats (2) two annas per Oar.
„ Empty Passenger Boats (1) one anna each.

W. SMITH, C. E.,

Executive Engineer, Burdwan Division.

BURDWAN,
The 11th April 1860. }

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

H. SCONCE,
Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 7th April 1860. }

Notification.

IN Condition 2nd Advertizement of Sale printed at Page 712, *Government Gazette* 18th April 1860, for the word "cases" read "leases."

C. HOBHOUSE,
Collector.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

- 1st.—Estates to be sold to the highest bidders above the upset price.
- 2nd.—The sale to be subject to existing Leases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jumabundee made by the Revenue authorities.
- 3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.
- 4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.
- 5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE, }
The February 1860.

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
1ST CLASS.						
1	2402	Aima Xurnopoor Ph. Chumpanughuree ...	0 0 0	1 0 0	1 4 0	
25	2475	Roypoor Ph. Azmulshahee ...	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ...	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor ...	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	ChurSukteeppoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee ...	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ...	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Sherghur ...	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur ...	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
2ND CLASS.						
2	2401	Aima Raieppoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranibate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondoe Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoor Ph. Azmutsahee	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntopoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuntopoor Ph. ditto...	97 19 6	33 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragatcha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Janhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia...	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 3 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha ...	9 10 5 $\frac{1}{2}$	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffur Shahee ...	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmutshahee ...	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ...	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0 $\frac{1}{2}$	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ...	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ...	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleoher Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur...	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee ...	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoor Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Nonda Ph. Azmutshahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indrancee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dossipoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Sharushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indrancee ...	2 17 6	1 8 6	1 14 7	
80	2344	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohursahi ...	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosehaut Ph. Indrancee...	12 6 0	8 7 10	9 15 10	
91	28 Chakera	Sharungpoor Ph. Havilee	15 11 5	5 0 0	6 15 0	
92	29 Ditto	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto	Kunddurpopoor Ph. Saba-bad ...	2 10 8	2 8 11	2 8 11	

Supplementary Statement showing the average rates of Victualling and Dieting European Troops in the Bengal Presidency for one month in 1859-60.

Names of Corps and where Stationed.	VICTUALLING EACH MAN.		DIETING EACH MAN.	
	Per Diem.	Per Mensem.	Per Diem.	Per Mensem.
PESHAWUR.				
Her Majesty's 81st Regiment ...	0 5 0 $\frac{1}{2}$	9 12 3	0 7 11 $\frac{1}{4}$	15 6 0 $\frac{1}{2}$
Her Majesty's 94th Regiment ...	0 5 0 $\frac{1}{2}$	9 12 3	0 8 3 $\frac{1}{4}$	16 0 4 $\frac{1}{2}$
No. 7 Battery 11th Brigade Royal Artillery ...	0 4 11 $\frac{3}{4}$	9 10 4 $\frac{1}{2}$	0 7 9	15 0 3
3rd Troop 2nd Brigade Horse Artillery ...	0 5 0	9 11 0	0 11 8 $\frac{1}{4}$	21 13 4 $\frac{1}{2}$
3rd Co. 6th Battalion Artillery ...				
Head-Quarters and 3rd Co. 2nd Battalion Foot Artillery ...				
Head-Quarters Her Majesty's 98th Regiment, Nowshera ...	0 4 9 $\frac{1}{4}$	9 4 6 $\frac{1}{2}$	0 7 6 $\frac{1}{4}$	14 9 1 $\frac{1}{2}$
Detachment of Her Majesty's 98th Regiment, Attock ...	0 5 0	9 11 7	0 7 2 $\frac{1}{2}$	13 15 5 $\frac{1}{2}$
Her Majesty's 5th Bengal European Light Cavalry, Campbellpore ...	0 4 9 $\frac{1}{4}$	9 4 6 $\frac{1}{2}$	0 7 7 $\frac{1}{4}$	14 11 8 $\frac{1}{2}$
ALLAHABAD.				
Her Majesty's 5th Fusiliers ...	0 5 5 $\frac{3}{4}$	10 4 6 $\frac{1}{2}$	0 11 4 $\frac{1}{2}$	21 5 11
Her Majesty's 48th Regiment ...	0 6 9	12 10 5 $\frac{1}{2}$	0 11 9 $\frac{3}{4}$	22 2 6
No. 4 Battery 11th Brigade Royal Artillery ...	0 6 1	11 6 5 $\frac{1}{4}$	0 11 2 $\frac{3}{4}$	21 1 3
2nd Troop 2nd Brigade Horse Artillery ...	0 6 9 $\frac{1}{4}$	12 11 1 $\frac{1}{4}$	0 8 0 $\frac{1}{2}$	15 1 2

W. B. THOMSON,
Commissary General.

Advertisement of Soonderbun Commissioner's Office.

NOTICE is hereby given under Clause 1st, Rule 1st, for the grant of waste lands in the Soonderbuns, of the 24th September 1853, that an application has been received for the following Mehal in the Soonderbuns:—

Name of Mehal.	Description of Land.	Estimated area of land in Beegahs.	Name of Applicant.	REMARKS.
Kurriebarreah in Zillah Backergunge ...	Jungle ...	9,000 0 0	Oomakantho Roy ...	This Mehal is in the Backergunge Soonderbuns.

SOONDERBUN COMMISSIONER'S OFFICE ;
Morrellgunge,
The 17th April 1860.

J. H. REILY,
Soonderbun Commissioner.

Nuddea Rivers Division.

MONTHLY STATEMENT of Traffic passed through the Toll Stations of Jungpore and Kishnagur, during the month of March 1860.

NAMES OF RIVERS.	NAME OF TOLL OFFICE.	Charcoal.			Coal.			Pieces Goods, Native Produce.			Pieces Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Jaggery.			Jute.			Gunny Bags.			Lime.			Lime Stone or Ghooling.			Grain.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
		Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.	Number of Boats.	Maunderage by River Measurement.	Maunderage of Cargo by estimate.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Ehangirtee	Jungpore	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NAMES OF RIVERS.	NAME OF TOLL OFFICE.	Pulse.		Firewood.		Timbers.		Mustard Oil.		Sundry Oil.		Indigo.		Salt.		Sugar.		Tobacco.		Vegetables.		Sundries.		REMARKS.	
		Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.	Number of Boats.	Maunderage by River Measurement.		
Ehangirtee	Jungpore	198	36950	17546	7	171	532	391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Jellinghee	Kishnagur	59	11775	7550	38	3	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Matabangah	Kishnagur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

Under the head of "Grain" comes Rice, Wheat, Paddy, Oats, Barley, &c. &c. and under the head of "Pulse" Gram, Kullie, Peas, Linseed, Lentils, Mustard Seed, &c. &c. are included.

The head of the Lower Matabangah being closed no Tolls are now collected on the River.

T. N. ARMSTRONG, C. E.,
Supt., Nuddea Rivers.

CAMP PLASSEY;
Rhaugirtee River,
The 12th April 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 14th to 18th April 1860.

NAMES OF PLACES, &c.	Least Depth of Water.	Remarks.
Above its Entrance in Ganges ...	Ft. In. 4 9	The bed of the Bhaugiruttee, at its Entrance, having been lowered nearly 14 feet since last November, the River, as it now exists, lies between comparatively high banks of loose fine sand.
On the Entrance Bar...	2 4	
From thence to Jungypore, 13½ Miles ...	1 6*	The late rains have washed considerable quantities of these eroded sands into the Channel below the Entrance and silted it up very much. With no useful Head in the feeder and with present means of working not much improvement in the depths now reported can take place before the Ganges rises next month.
From Jungypore to Berhampore, 46 Miles...	2 0	
From Berhampore to Cutwa, 50 Miles ...	2 2	
And from Cutwa to Nuddea, 46 Miles ...	2 5	

Height of water on Gauge at Berhampore on the 17th April 1860, minus 5 inches.

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

CAMP JUNGYPORE, }
The 19th April 1860. }

* At Geriah Shoal.

For Dacca and Assam.

THE *Adjai*, with the *Megna* in tow, will be despatched at 2 p. m. on the 1st proximo.

Packages accompanied with freight money to be sent at once to the Boat Office.

By Order of the Superintendent of Marine,

W. WHITE,

Clerk of the Govt. Boat Office.

The 24th April 1860.

Memorandum.

THE Time Ball at the Semaphore Tower this day not dropping at the proper time, should not be used in rating Chronometers.

(Signed) RADHANATH SICKDHAR,
In charge of the Observatory.

SURVEYOR GENERAL'S OFFICE, }
Calcutta, 23rd April 1860. }

Notice

Is hereby given, for the information of all Treasury Officers, that Bills issued from this date from the Sultanpore Treasury bear a higher General Printed Number than those hitherto in use.

J. PERKINS,

Offg. Deputy Commissioner.

SULTANPORE ;
Deputy Commissionership, }
The 19th April 1860. }

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Tara- } On Wednesday, the
prokash Gangooly, late } 18th day of April instant,
of Durmahutta Street, in } it was ordered that the
Burra Bazar in Calcutta, } matters of the petition of
formerly a Banian in } the said Insolvent be heard
the late firm of Messrs. } on Saturday, the 2nd day
J. M. Dove and Co., an } of June next, and that the
Insolvent. } said Insolvent do then
attend to be examined by the said Court.

T. Owen, Attorney.

In the matter of } On Wednesday, the
Charles Henry Marks, } 18th day of April instant,
lately residing at No. 8, } it was ordered that the
Garden Reach in the } matters of the petition
Suburbs of Calcutta, but } of the said Insolvent be
now residing at No. 27, } heard on Saturday, the
Garden Reach, and } 7th day of July next,
lately carrying on busi- } and that the said Insol-
ness at No. 1 Mangoe } vent do then attend to
Lane in Calcutta, as a } be examined by the said
Ship and Freight Bro- } Court.
ker, an Insolvent. }

Owen and Sanderson, Attorneys.

In the matter of Door- } On Thursday, the
gapersaud and Poorsut- } 19th day of April in-
tum Doss, of Burra Ba- } stant, it was ordered that
zar in Calcutta, carrying } the matters of the peti-
on trade as Cloth Mer- } tion of the said Insol-
chants and Brokers, In- } vents be heard on Satur-
solvents } day, the 2nd day of
June next, and that the } said Insolvents do then
attend to be examined by the said Court.

Templeton and Carapiet, Attorneys.

In the matter of Nobo- } On Thursday, the 19th
gopaul Banerjee, of Jo- } day of April instant,
rasanko in Calcutta, a } it was ordered that the
Writer, an Insolvent. } matters of the petition
of the said Insolvent be heard on Saturday, the
7th day of July next, and that the said Insolvent
do then attend to be examined by the said Court.

Anley and Sims, Attorneys.

In the matter of Dabee } On Thursday, the
churn Bannerjee, of } 19th day of April
Jorasanko, in Calcutta, } instant, it was ordered
a Writer, an Insolvent. } that the matters of the
petition of the said Insolvent be heard on Saturday,
the 7th day of July next, and that the said In-
solvent do then attend to be examined by the
said Court.

Anley and Sims, Attorneys.

Chief Clerk's Office, the 20th April 1860.

In the matter of Sun- } On Saturday, the 14th
gumloll, an Insolvent. } day of April instant, it
was ordered that the Assignee do pay and divide
the sum of Co.'s Rs. 1,791-7-9 to and amongst all
the Creditors upon the Estate of the said Insolvent
as a Dividend at the rate of Co.'s Rs. 3 per Cent.
upon such of the debts admitted in the Schedule
of the said Insolvent and claims proved as have
been duly substantiated in proportion to their
several debts and upon the other debts admitted in
the Schedule, when and so soon as such debts or
any of them shall be duly substantiated upon
Affidavit filed in this Court, with liberty to the
said Assignee to apply to the Court from time to
time for directions respecting any debts or any
other matter or thing relating thereto.

J. Cochrane, Official Assignee.

In the matter of Louis } On Saturday, the 14th
Alexander Quillet, an } day of April instant, it
Insolvent. } was ordered that the
Assignee do pay and divide the sum of Co.'s Ru-
pees 718-7 to and amongst all the Creditors upon
the Estate of the said Insolvent as a Dividend at
the rate of Co.'s Rupees 70 per Cent upon such of
the debts admitted in the Schedule of the said
Insolvent and claims proved as have been duly
substantiated in proportion to their several debts
and upon the other debts admitted in the Sche-
dule, when and so soon as such debts or any of
them shall be duly substantiated upon Affidavit
filed in this Court, with liberty to the said Assign-
ee to apply to the Court from time to time for
directions respecting any debts or any other mat-
ter or thing relating thereto.

J. Cochrane, Official Assignee.

In the matter of Annie } On Saturday, the 14th
Gillespie Skinner, an } day of April instant, it
Insolvent. } was ordered that the
Assignee do pay and divide the sum of Company's
Rupees 764-14 to and amongst all the Creditors
upon the Estate of the said Insolvent as a Dividend
at the rate of Company's Rupees 12 per Cent. upon
such of the debts admitted in the Schedule of the
said Insolvent and claims proved as have been duly
substantiated in proportion to their several debts
and upon the other debts admitted in the Schedule,
when and so soon as such debts or any of them
shall be duly substantiated upon Affidavit filed in
this Court, with liberty to the said Assignee to
apply to the Court from time to time for directions
respecting any debts or any other matter or thing
relating thereto.

J. Cochrane, Official Assignee.

In the matter of Charles } On Saturday, the 14th
William Saliz and ano- } day of April instant, it
ther, Insolvents. } was ordered that the As-
signee do pay and divide the sum of Company's
Rupees 9,126 to and amongst all the Creditors upon
the Estate of the said Insolvent as a Dividend at
the rate of Company's Rupees 67-8 per Cent. upon
such of the debts admitted in the Schedule of the
said Insolvent and claims proved as have been
duly substantiated in proportion to their several
debts and upon the other debts admitted in the
Schedule, when and so soon as such debts or any
of them shall be duly substantiated upon Affidavit
filed in this Court, with liberty to the said As-
signee to apply to the Court from time to time
for directions respecting any debts or any other
matter or thing relating thereto.

J. Cochrane, Official Assignee.

In the matter of Allan } On Saturday, the 14th
Gilmore and others, In- } day of April instant, an
solvents. } account of the Receipts
and Disbursements of the Official Assignee from
the 1st day of August 1858 to the 4th day of
April 1860, was filed in the Office of the Chief
Clerk, and it was ordered that Saturday, the 5th
day of May next, be appointed for the further
hearing in this matter for the purpose of making
a Dividend.

"Any Creditor or other person interested, who may
intend to establish or oppose any claim upon the
Estate of the said Insolvent, may attend and be
heard, having given notice to the Chief Clerk three
clear days before the day of hearing."

J. Cochrane, Official Assignee.

In the matter of Sir } On Saturday, the 14th
Albert John DeHoche- } day of April instant, an
pied Larpent, Baronet, } account of the Receipts
an Insolvent. } and Disbursements of the
(Estate of Larpent, } Official Assignee from
Saunders and Co.) } the 9th day of June
1858 to the 31st day of March 1860, was filed in
the Office of the Chief Clerk, and it was ordered
that Saturday, the 5th day of May next, be ap-
pointed for the further hearing in this matter for
the purpose of making a Dividend.

"Any Creditor or other person interested,
who may intend to establish or oppose any claim
upon the Estate of the said Insolvent, may attend
and be heard, having given notice to the Chief
Clerk three clear days before the day of hearing."

J. Cochrane, Official Assignee.

In the several matters } On Saturday, the 14th
of C. R. Lackersteen } day of April instant, it
and others, Andrew } was ordered upon the
Hervey, Mathew Steel } application of the Offi-
Templeton, Watson and } cial Assignee that five
Co., and Gibson and } several accounts of Un-
Co., Insolvents. } claimed Dividends in
the above matter be received and filed in the
Office of the Chief Clerk.

J. Cochrane, Official Assignee.

In the matter of Ezra } On Saturday, the
Cohen, an Insolvent. } 14th day of April in-
stant, it was ordered that Friday, the 1st day of
October next, be appointed for the further hearing
of this matter, and that unless cause be shown to
the contrary on that day, the said Insolvent be

discharged personally as well as to his after acquired property from all liability for debts, claims and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Gillanders, *Attorney.*

In the matter of Elias } On Friday, the 20th
Ezra, an Insolvent. } day of April instant,
by an order of this Court, the said Insolvent was
adjudged entitled to his personal discharge under
the Act XI. Vic. cap. XXI., as to all persons
named in his Schedule as Creditors or claiming
to be Creditors respectively.

Templeton and Carapiet, *Attorneys.*

Chief Clerk's Office, the 24th April 1860.

The Bengal Coal Company, "Limited."

NOTICE is hereby given, that a Special General Meeting of the Shareholders of the above Company will be held on Saturday, the 9th day of June, now next ensuing, at eleven o'clock in the forenoon, at the Office of the Company, No. 6, Church Lane, Calcutta, for the purpose of confirming the proposed New Deed of the Company with the several amendments, additions, and alterations made thereto in and by the several Resolutions of the Shareholders, passed at their Special General Meeting, held on the 14th day of January last.

By Order of the Directors,

GORDON, STUART AND CO.,

Secretaries.

CALCUTTA, }
The 6th February 1860. }

Notice.

HAVING transferred our business to Messrs. Schoene, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. IRELAND AND CO.

The Calcutta Steam Tug Association, "Limited."

IN accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & CO.,

Secys., Cal. S. T. Assn. Ltd.

Assam Company.

It is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. CARTER,

Secretary.

Lost, Stolen or Destroyed,

THE under-mentioned Government Promissory Note, standing in the name of Fatma Begum, the Proprietress, by whom it was never endorsed to any person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietress:—

No. 37487 for Rupees 7,000 of 1854-55.

FATMA BEGUM.

LUCKNOW, }
The 11th April 1860. }

Lost, Stolen, or Destroyed,

FROM the late Cawnpore Magazine during the Mutiny of 1857. The following Government Promissory Note, of the four per Cent. Loan, which was deposited as Security by Ishreepershaud, Government Harness Contractor.

No. 8473 of 2128 of four per Cent. Loan of 1835-36, for Rupees 1000.

Last endorsed to the late Nicholas Rielly, Assistant Commissary, Ordnance Department, in charge of Cawnpore Harness Depôt. Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Note in favor of the Deputy Commissary of Ordnance, now in charge of the Harness Depôt.

J. STEWART, *Lieut.,*

Deputy Commissary of Ordnance.

CAWNPORE ; }
H. & S. D. Office, }
The 12th April 1860. }

Lost,

THE Right-hand Halves of Bank of Bengal Notes, No. 08515C for Rupees 50, and No. 02044B for Rupees 25, payment of which has been stopped at the Bank of Bengal.

Lost.

FIRST-HALF of a Bank of Bengal Note, No. 22954B, for Company's Rupees 25, payment of which has been stopped at the Bank.

Lost.

THE first-half of a Bank of Bengal Note, No. 40212A, for Rupees 10.

Lost.

FIRST-HALVES Bank of Bengal Notes, No. 13826C. for 50 Rupees and Nos. 07639A. 28517A. each 10 Rupees; and Second-half No. 15158A. for 10 Rupees, the payment of which has been stopped at the Bank.

**Notices issued by the
Post-Master General of Bengal.**

No. 9666.

THE Public are specially cautioned of the risk attending upon the transmission of books or other parcels by the Banghy Post during the Monsoon, or rainy months, unless they are packed so as to be waterproof. The caution specially applies to roads where the Banghy Mail is carried by foot-runners, and which are often during the rains intersected by deep water-courses; but not on the Grand Trunk Road, where wheeled Carriages are used, *viz.*, the road from Calcutta to Benares and upwards.

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
The 7th April 1860. }

No. 845.

NOTICE is hereby given that, under orders of the Director-General of the Post Office in India, any person leaving his Horses, Palankeens, or Servants, in the compound of a Dāk Bungalow, must pay a rent of eight annas a day in advance for each Horse, or Servant, or Palankeen. If not paid in advance, the Cattle, Servants, or Palankeens, must be turned out.

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
The 16th April 1860. }

**Notices issued by the
Post-Master of Calcutta.**

No. 5182.

The 12th April 1860.—The Public are hereby informed that from and after the 1st of May 1860, the postage of Newspapers, Pamphlets, or other Printed Papers, not exceeding 6 Tolas, whether the same be imported or not imported, will be one anna, and one anna will be added to the above postage for every additional 6 Tolas or parts of 6 Tolas.

2. The compulsory pre-payment of postage on Newspapers, Pamphlets, or other Printed Papers, will take effect from the 1st of January 1861.

No. 4593.

The 21st April 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Thursday, the 3rd idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 3rd; and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

Rates of Postage.

Under $\frac{1}{4}$	Ounce	Rs.	0	6	0
" $\frac{1}{2}$	"	"	0	8	0
" $\frac{3}{4}$	"	"	0	14	0
" 1	"	"	1	0	0



SUPPLEMENT TO
The Calcutta Gazette.

WEDNESDAY, APRIL 25, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeottee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapershaud Ghose, Coshinath Ghose and Oomachurn Dutt; sudder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE; }
Collector's Office,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bshellawur; recorded proprietors, Mussts. Muckdoomun, Najmooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sudder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiress of Musst. Muduhun deceased, surety of Busharut Hossein, farmer of Moazah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP; }
Gya,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthurn.

No. 528.—Pergunnah Furkeyah; sudder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR; }
Collector's Office,
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estate.

No. 2241.—Mehal Rampoor *alias* Rampoor and Shonpoo, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Aunund Maece Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sudder jumma, rupees 5,206-9-8.

F. R. COCKERELL,
Officiating Collector.

MIDNAPORE COLLECTORATE, }
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sudder jumma, rupees 994-2-6.

A. HOPE,
Collector.

PATNA COLLECTORATE, }
The 3rd April 1860.

NOTICE is hereby given, that the under-mentioned Estates, in Zillah Bhaugulpore, will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kutsukrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoo, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kalleechurn and Mussamut Dilnoor ; sudder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kalleepershaud and Gooman Singh ; sudder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. LOWIS,
Officiating Collector.

COLLECTOR'S OFFICE ; }
Bhaugulpore,
The 4th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah 24-Pergunnahs, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Saturday, the 28th day of April 1860, corresponding with 17th Bysack 1267 B. S., for Arrears of Revenue or other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class IV.—Estates to be sold for Arrears due on other Estates.

No. 281.—Kismut Pergunnah Meddunmullo, Kismut Kundurpopore, &c. ; recorded proprietor, Soudaminee Dossee ; sudder jumma, rupees 507-14-11.

Class I.—Permanently-settled Estate.

No. 658.—Kismut Pergunnah Ballea, Turuff Sreekrispore ; recorded proprietors, Ramdhone Bose and others ; sudder jumma, including Police, rupees 1,141-12-1.

Class II.—Temporarily-settled Estate.

No. 1367.—Resumed Mehal Beel Dautbhanga ; recorded proprietors, Hurrynarain Ghose and others ; sudder jumma, rupees 1,100-2.

G. BRIGHT,
Officiating Collector.

COLLECTOR'S OFFICE ; }
24-Pergunnahs,
The 10th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Shahabad, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 5th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 296.—Erazee Rampoor Ghoghur, Pergunnah Barregaon ; sudder jumma, rupees 1,268-113-3.

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE, }
The 7th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Sylhet, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 7th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 18th day of January 1860 :—

Class I.—Permanently-settled Estate.

No. 40981.—Talook Chytun Chand, Pergunnah Chytun Nuger ; recorded proprietor, Ray Radagobind Sing ; sudder jumma, Co.'s rupees 992-10-3.

GEORGE G. BALFOUR,
Officiating Collector.

ZILLAH SYLHET, }
The 7th April 1860.

NOTICE is hereby given, that under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Thursday, the 10th May 1860, or 5th Jyet 1267 Fuslee, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class I.—Permanently-settled Estates.

No. 146.—Mouzah Chandpoora, Tuppeh Bhutsellah, Pergunnah Bisarah ; recorded proprietor, Gujjo Rae ; sudder jumma, rupees 660-6-5.

No. 1240.—Mouzah Gobindpore Gokollah, Pergunnah Hajeeepore ; recorded proprietors, Byjenath Sing and others ; sudder jumma, rupees 836-6-11.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma ; recorded proprietors, Bhoopnarain Sing and others ; sudder jumma, rupees 572-8-3.

No. 3115.—Mouzah Nazirpore, Pergunnah Sureisa ; recorded proprietor, Hajee Khajah Koomr-ooddin Khan ; sudder jumma, rupees 1,648.

H. L. DAMPIER,
Officiating Collector.

TIRHOOT ; }
Collector's Office,
The 18th April 1860.



SECOND SUPPLEMENT TO

The Calcutta Gazette.

WEDNESDAY, APRIL 25, 1860.

No.

QUARTERLY REPORT OF THE BOARD OF EXAMINERS

Report on the Examination of the Junior Unpassed Civil Servants

PERSIAN.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Gardner ..	N. W. P.	12th Feb. 1859.	....	Passed in Hindee 1st Aug. 1859.
2	Tyrrell ..	N. W. P.	12th May 1859.	....	Studying at Allahabad. Passed in Hindee on the 1st September 1859.

752.

FOR THE QUARTER ENDING 31st MARCH 1860.

in Persian, Arabic, Hindee, and Bengalee held in January 1860.

ARABIC.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Morris	N. W. P.	1st Jan. 1859.	....	Passed for High Proficiency in Hindee on the 1st October 1859, having passed in Persian 1st March 1859, and in Hindee 2nd May 1859. Qualified for the Public Service. Studying for Honors.

No.

QUARTERLY REPORT OF THE BOARD OF EXAMINERS

Report on the Examination of the Junior Unpassed Civil Servants

HINDEE.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Saunders ..	N. W. P.	26th Sept. 1858.	1st Oct. 1858.	Studying at Goojrat. Passed in Persian on the 14th Oc- tober 1859.

752.

FOR THE QUARTER ENDING 31st MARCH 1860.

in Persian, Arabic, Hindee, and Bengalee held in January 1860.

BENGALIEE.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory. Examination.	REMARKS.
1	Hewitt	B.	12th Feb. 1859.	.. ..	Passed on the 3rd instant. Qualified for the Public Service, having passed in Oordoo 1st August 1859.
2	Powlett	B.	12th Feb. 1859.	.. ..	Passed in Oordoo 1st September 1859.
3	Smith	B.	12th Feb. 1859.	.. ..	Passed in Oordoo 1st September 1859.
4	Armstrong	B.	14th Mar. 1859.	.. ..	Passed in Oordoo 1st September 1859.
5	Jones	B.	14th Mar. 1859.	.. ..	Passed in Oordoo 1st October 1859.
6	Carnac	B.	12th Nov. 1858.	17th Nov. 1858.	Passed in Oordoo 1st September 1859.
7	Bignold	B.	12th May 1859.	.. ..	Passed in Oordoo 1st December 1859.
8	Macgregor	B.	14th Mar. 1859.	.. ..	Passed in Oordoo 1st September 1859.
9	Ward	B.	14th Mar. 1859.	.. ..	Studying at Rajshahye. Passed in Oordoo on 8th and 9th December 1859.

QUARTERLY REPORT OF THE BOARD OF EXAMINERS

Report on the Examination of the Junior Unpassed Civil Servants

PERSIAN.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Gardner	.. N. W. P.	12th Feb. 1859.	.. ..	Passed on the 1st instant. Qualified for the Public Service, having passed in Hindee on 1st August 1859.
2	Tyrrell	.. N. W. P.	12th May 1859.	.. ..	Studying at Allahabad. Passed in Hindee on 1st September 1859.

752.

FOR THE QUARTER ENDING 31st MARCH 1860.

in Persian, Arabic, Hindee, and Bengalee held in February 1860.

ARABIC.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Morris ..	N. W. P.	1st Jan. 1859.	.....	Passed for High Proficiency in Hindee on 1st October 1859, having passed in Persian on 1st March 1859, and in Hindee 2nd May 1859. Qualified for the Public Service. Studying for Honors.

QUARTERLY REPORT OF THE BOARD OF EXAMINERS

Report on the Examination of the Junior Unpassed Civil Servants

HINDEE.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Saunders	... N. W. P.	26th Sept. 1858.	1st Oct. 1858.	Studying at Rawul Pindee. Passed in Persian on the 14th October 1859.

752.

FOR THE QUARTER ENDING 31ST MARCH 1860.*in Persian, Arabic, Hindee, and Bengalee held in February 1860.*

BENGALÉE.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Powlett ..	B.	12th Feb. 1859.	... ..	Passed on the 1st instant. Qualified for the Public Service, having passed in Oordoo on 1st September 1859.
2	Smith. ...	B.	12th Feb. 1859.	... ..	Passed in Oordoo on 1st September 1859.
3	Armstrong ...	B.	14th Mar. 1859.	... ..	Passed in Oordoo on 1st September 1859.
4	Jones ..	B.	14th Mar. 1859.	... ..	Passed in Oordoo on 1st October 1859.
5	Carnac ...	B.	12th Nov. 1858.	17th Nov. 1858.	Passed in Oordoo on 1st September 1859.
6	Bignold ..	B.	12th May 1859.	.. ..	Absent on Medical Certificate. Passed in Oordoo on 1st December 1859.
7	Macgregor ...	B.	14th Mar. 1859.	... ..	Passed in Oordoo on 1st September 1859.
8	Ward ...	B.	14th Mar. 1859.	... ..	Studying at Rajshahye. Passed in Oordoo on 8th and 9th December 1859.

No.

QUARTERLY REPORT OF THE BOARD OF EXAMINERS

Report on the Examination of the Junior Unpassed Civil Servants

PERSIAN.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Tyrrell	...	N. W. P.	12th May 1859. ..	Studying at Cawnpore. Passed in Hindee on 1st September 1859.

752.

FOR THE QUARTER ENDING 31ST MARCH 1860.*in Persian, Arabic, Hindee, and Bengalee held in March 1860.*

ARABIC.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Morris	N. W. P.	1st Jan. 1859.	...	Passed for High Proficiency in Hindee on 1st October 1859. Passed in Persian on 1st March 1859, and in Hindee 2nd May 1859. Qualified for the Public Service. Passed for Certificate of High Proficiency in Arabic on the 1st instant. Studying for Honors.

No.

QUARTERLY REPORT OF THE BOARD OF EXAMINERS

Report on the Examination of the Junior Unpassed Civil Servants

HINDEE.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Saunders . . .	N. W. P.	26th Sept. 1858.	1st Oct. 1858.	Passed on the 10th February 1860 at Rawul Pindee. Qualified for the Public Service, having passed in Persian on the 14th October 1859.

FORT WILLIAM, }
The 19th April 1860.

FOR THE QUARTER ENDING 31ST MARCH 1860.*in Persian, Arabic, Hindee, and Bengalee held in March 1860.*

BENGALÉE.

Nos.	NAMES.	Division of Presidency.	Date of Arrival.	Date of Initiatory Examination.	REMARKS.
1	Smith	.. B.	12th Feb. 1859.	.. ..	Passed on the 1st instant. Qualified for the Public Service, having passed in Oordoo on 1st September 1859.
2	Carnae	.. B.	12th Nov. 1858.	17th Nov. 1858.	Passed in Oordoo on 1st September 1859.
3	Bignold	.. B.	12th May 1859.	.. ..	Passed in Oordoo on 1st December 1859.
4	Armstrong	... B.	14th Mar. 1859.	.. ..	Passed in Oordoo on 1st September 1859.
5	Jones	.. B.	14th Mar. 1859.	.. ..	Passed in Oordoo on 1st October 1859.
6	Macgregor	... B.	14th Mar. 1859.	.. ..	Passed in Oordoo on 1st September 1859.
7	Ward	... B.	14th Mar. 1859.		Studying at Rajshahye. Passed in Oordoo on 8th and 9th December 1859.

By Order of the Board of Examiners,

WM. N. LEES,

Secy. to the Board of Examiners.

By Order of the Hon'ble the President in Council,

W. GREY,

Secy. to the Govt. of India.



The Calcutta Gazette, EXTRAORDINARY.

FRIDAY, APRIL 27, 1860.

No. 33.

NOTIFICATION.

Financial Department.

FORT WILLIAM, THE 27TH APRIL 1860.

REFERRING to Notifications Nos. 34 and 69, dated 30th of April 1859 and 23rd of August 1859, respectively, it is hereby notified for public information that, from and after the 27th of April instant, Money will cease to be received at any of the Government Treasuries in any of the Presidencies for the purchase of Treasury Bills in the Forms indicated in the above Notifications.

With regard to the amount of such Bills in circulation, it is also intimated that a further Notification will shortly be made under which Holders will be enabled to convert them into other stock or to receive the amount in cash as they fall due.

Published by Order,

C. HUGH LUSHINGTON,

Secretary to the Govt. of India.



The Calcutta Gazette, EXTRAORDINARY.

FRIDAY, APRIL 27, 1860.

No. 1376.

NOTIFICATION.

Foreign Department

SIMLA, THE 20TH APRIL 1860.

THE Viceroy and Governor General of India has had the honor to receive from Her Majesty the Queen the following most gracious Message :—

“ The Queen congratulates the Viceroy and Governor General of India on the completion of the Telegraph Line which connects the Indian Empire with England.

“ The Queen has much pleasure in sending by this new mode of communication Her greetings to Her Native Allies, and to the Princes and People of India.

“ The Queen trusts that this rapid communication will under Providence be the means of increasing the prosperity of all classes of Her Subjects both in England and India.”

Although there continue to be interruptions to the complete efficiency of the Sub-marine Telegraph, His Excellency deems it right that Her Majesty's most gracious Message be made known to all in India.

By Order of His Excellency the Viceroy and Governor General of India,

CECIL BEADON,
*Secretary to the Government of India,
with the Governor General.*



The Calcutta Gazette.

SATURDAY, APRIL 28, 1860.

Legislative Council of India.

THE 14TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.

PART I.

Imposes Duties of 3 and 1 per Cent.

I. FROM and after the day of there shall be charged, raised, levied, collected and paid for the service of the Government of India, during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4 respectively, the yearly Duty of 3 Rupees for every 100 Rupees of the annual value thereof, that is to say,

SCHEDULE 1.

For and in respect of the property in, and profits arising from all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of

property whatever, whether situate in India, or elsewhere; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, employment or calling, whether the same shall be carried on in India or elsewhere.

And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, employment or calling exercised within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities or dividends, payable to any person residing in India, out of any public revenue whatever, or payable to any person, whether residing in India or elsewhere, out of any public revenue of or in India.

SCHEDULE 4.

For and in respect of every public office or employment of profit, and every office or employment of profit in or under any Company in India,

and upon every annuity, pension, or stipend payable by the Government of India, or out of the public revenue of India, except annuities charged to the Duties under Schedule 3.

II. From and after the day aforesaid, there shall also be charged, raised, levied, collected and paid, for the purposes hereinafter mentioned and described as local purposes, for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly Duty of 1 Rupee for every 100 Rupees of the annual value thereof.

III. Upon every fractional part of 100 Rupees of the annual value or amount of the property and profits aforesaid, the like proportion of Duties at the respective rates aforesaid shall be charged, but no Duty shall be charged of a lesser denomination than one anna.

IV. The said Duties shall be charged and levied by yearly assessments. Every assessment made under this Act within the year appointed for making the same shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made.

V. Such year shall commence, for the first assessment, on the 1st day of May 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of May in the year of such assessment.

PART II.

Appointment of Officers for managing and assessing the Duties.

VI. The Duties by this Act imposed shall, subject to the provisions of this Act, be under the direction and management of the several Chief Revenue Authorities for the time being in each Presidency, Lieutenant-Governorship and Province. The said authorities are hereby empowered to do all such acts and things subject as aforesaid, as may be deemed necessary or expedient, for the collecting, receiving, and accounting for the said Duties throughout the respective Presidencies, Lieutenant-Governorships and Provinces respectively, for which they are appointed, in the like manner as they are authorized to do with relation to any other Duties or Revenue under their care.

Commissioners for General Purposes.

VII. In each of the Presidency Towns of Calcutta, Madras, and Bombay, and in the several Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the several local Governments shall, from time to time, appoint such and so many persons, as they shall deem expedient, to be Commissioners for the general purposes of this Act for and within the said Towns and Stations respectively, of whom not less than two shall be persons not in the service of, or holding any office under the Government. The persons so appointed in the Presidency Towns shall not be less than six in number: and in the Stations of the said Settlement shall not be less than four in number.

Provided that, if any person not in the service of the Government, being so appointed as aforesaid, shall decline or neglect to take upon himself the execution of the said office, it shall be lawful for the local Government to appoint a person in the service of the Government, or a person not in such service, as it may deem expedient, to be a Commissioner in lieu of the person so declining or neglecting.

VIII. In each and every District in India, not being within any of the said Presidency Towns, or the Settlement aforesaid, the several local Governments shall appoint each and so many persons, not less than four in number, as they shall deem expedient, to be Commissioners for the general purposes of this Act, within the said several Districts respectively, of whom one at least shall be a person not in the service of, or holding any office under, the Government.

Provided that, if it shall appear to the local Government that no such person as last aforesaid, competent to exercise the duties of such Commissioners, can be found within the District, or if any such person being appointed as aforesaid shall decline or neglect to take upon himself the execution of the said office, and in the judgment of the local Government it be deemed expedient, it shall be lawful for the said local Government, instead of appointing a person not in the service of the Government, to appoint a person in the service of the Government to be one of the said Commissioners.

IX. 1. When any Commissioner for general purposes, appointed under this Act, shall die or neglect to act, (except as in the 7th and 8th Sections provided for,) or having begun to act, shall decline or neglect to act any further, or shall leave India without the intention of returning within three months, or shall not be present at any of the meetings whenever it shall be held by the Commissioners, within six successive months, after notice of all such meetings shall have been left at his residence, the local

Government shall appoint a person to be a Commissioner for general purposes in the place of the Commissioner so dying or declining, or neglecting to act, or leaving India.

2. It shall also be lawful for the said local Government, from time to time, to remove any Commissioner, and to appoint another person to be a Commissioner in his place.

Provided that no Commissioner not in the service or employment of the Government shall be so removed, without the consent of the Governor-General of India in Council.

3. If the Commissioner so dying, or declining or neglecting to act, or leaving India, or so removed, shall not have been in the service of the Government, such new appointment to supply such vacancy shall be subject to the several provisions and conditions contained in Sections VII and VIII respectively, concerning the original appointment.

Provided that, if at the time of filling up such vacancy, the number prescribed in those Sections respectively of persons not in the service of the Government shall be and continue to act as such Commissioner or Commissioners, it shall be lawful for the local Government to appoint a person in the service of, or holding an office under, the Government to supply such vacancy.

X. The Commissioners for general purposes shall execute this Act in all matters relating to the Duties in Schedule 1, in Schedule 2, and Schedule 4 of this Act, except when such matters are hereby directed to be done by the Collectors, and except also as regards Schedule 2, where such matters are herein directed to be done by the Commissioners for special purposes, and except as regards Schedule 4, where such matters are directed to be done by the Commissioners hereby authorized to be appointed for certain of the Duties in that Schedule.

Commissioners for General Purposes to have the general execution of the Act, except where special provision is made otherwise.

Districts of Commissioners and Officers appointed under the Act.

XI. 1. It shall be lawful for the several local Governments, from time to time, to declare and to alter, extend or diminish the limits of the District or local jurisdiction of any Commissioners or Officers appointed under or acting in the execution of this Act; and to direct that the said Commissioners and Officers appointed and hereby authorized to act for and in the said Presidency Towns and Stations shall exercise the powers hereby conferred on them in and throughout such District, or such portions of any District near to the said Towns and Stations res-

Power of Government to define limits of Districts.

pectively, as such local Government may direct. And in regard to Districts not within any of the said Towns or Stations, that the Commissioners and Officers appointed for and authorized to act in any District shall exercise the powers hereby conferred on them in and throughout any portion of any other District besides that for which they have been so appointed and authorized to act respectively.

2. As soon as any such order shall have been made, altering the limits of the District or local jurisdiction of any Commissioner or Officer as aforesaid, such Commissioner or Officer shall, by the order aforesaid, have and exercise in and throughout the District or jurisdiction so defined, altered, extended or diminished, all the powers hereby conferred on such Commissioner and Officer respectively.

XII. The word "District," as used in this Act, shall, as regards the said Presidency Towns and Stations, include and apply to the said Towns and Stations respectively, and (when any such order as aforesaid shall have been made) the said Towns and Stations, together with any District or portion of a District which may be declared to be within the local limits of the jurisdiction of the Commissioners for such Towns or Stations: And shall, as regards any place not being within any of the said Presidency Towns or Stations, include and apply to any District of Revenue; and where any such order as aforesaid shall have been made, any District of Revenue, as defined, altered, extended or limited by such order.

Word "District," as used in this Act, to consist of District so defined.

XIII. The several local Governments shall appoint a Clerk to the Commissioners for general purposes in each District in which they shall be so appointed as aforesaid, which Clerk shall execute his office according to the Regulations of this Act, and shall act as such Clerk as well in all matters to be done by, under, and before the said Commissioners, as also in all matters to be done by, under, and before the Collector of the District in regard to the making and allowing the assessments mentioned in this Act, and carrying into effect the provisions thereof. Such Clerk may be removed by the local Government and another may be appointed in his place.

Clerk to Commissioners.

Commissioners for Special Purposes.

XIV. Within and for each of the said Districts and of the Divisions of Revenue hereinafter mentioned, the Officers and persons hereinafter mentioned, together with such other persons as shall be appointed in that behalf by the local Government, shall be Commissioners for the special purposes of this Act, that is to say,

In Calcutta, the Members of the Board of Revenue for the Presidency of Fort William for the time being.

Commissioners for Special Purposes in Presidency Towns and places specially mentioned.

In Madras, the Members of the Board of Revenue for the Presidency of Fort Saint George for the time being.

In Bombay, the Commissioners or Commissioner of Revenue for Bombay for the time being.

In Allahabad and the Division of Revenue of Allahabad, the Members of the Board of Revenue for the North-Western Provinces for the time being.

In Lahore and the Division of Revenue of Lahore, the Chief Revenue Authority for the Punjab for the time being.

In each of the Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the Chief Revenue Authority for such Station for the time being.

And it shall be lawful for the local Government to appoint such other person or persons as may be deemed expedient to be a Commissioner or Commissioners for such special purposes in and for the several Districts and Divisions aforesaid, and from time to time to remove such person or persons, and appoint another or others in his or their place.

XV. It shall be lawful for the local Government to appoint such person or persons as they may deem expedient to be a Commissioner or Commissioners for the special purposes of this Act, in and for any District, or in and for any Division of Revenue not hereinbefore expressly mentioned, and from time to time to remove such person or persons, and appoint another or others in his or their place. Nevertheless, it shall not be necessary for the Government to make any such appointment in any District or Division not hereinbefore expressly mentioned.

XVI. Wherever by this Act authority is given to the Commissioners for special purposes to do any act, or to make, sign, or allow any assessment, or hear any appeal, or levy or receive any Duty, all the powers and authorities which may be exercised in that behalf under this Act by the Commissioners for general purposes, or by their order or warrant, shall and may be exercised by the Commissioners for special purposes, or by their warrant or order.

XVII. Not less than two of the said Commissioners for general purposes, or of the said Commissioners for special purposes shall be competent to form any meeting under this Act: and such two Commissioners, or the major part of the Commissioners present at any meeting, shall be competent to do any act authorized by this Act. Provided that, where authority is given by this Act to appoint one Commissioner only for any District or Division, and one Commissioner only

has been appointed or is acting for such District or Division, any act, which is hereby directed or authorized to be done by or before the Commissioners of a District or Division, may be done by or before such one Commissioner.

Special Commissioners for Government Securities and Public Departments.

XVIII. The Accountant General and the Sub-Treasurer of the Presidency of Fort William in Bengal; the Accountant General and Sub-Treasurer of the Presidency of Fort St. George; the Accountant General and Sub-Treasurer of the Presidency of Bombay; and the Revenue Authorities in charge of the Public Treasury and authorised to make disbursements therefrom, in and for any District or place in or at which the interest on any securities of the Government of India, or any annuities payable out of the public revenue of India shall be payable, shall be respectively Commissioners for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said Officers respectively hold office; and in respect of all other yearly sums (other than the salaries, pensions or stipends mentioned in the five next succeeding Sections of this Act), payable by the said Government, or out of the public revenue at the Government Treasuries at the said places respectively, and also in respect of all other profits chargeable with any Duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several Officers respectively.

XIX. The several Officers charged or entrusted with the duty of auditing, and the several Officers charged or entrusted with the duty of paying and disbursing the salaries and allowances to any person in the civil employment of the Government, or for the payment of which the audit of any Civil Auditor is required, and payable out of the public revenue, shall be respectively Commissioners for executing this Act for the purpose of assessing all salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any Civil Auditor is required, and payable from the public revenue by or upon the audit of such Officers respectively.

XX. The several Officers charged with the duty of auditing, and the several Pay-masters and Officers charged with the duty of paying and disbursing any pay, salaries, or allowances payable to any Officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Force, or in the Military employment of the Government,

or serving in any Military Department, or for the payment of which the audit of any Military Auditor is required and payable out of any public revenue, shall be respectively Commissioners for executing this Act for the purpose of assessing all pay, salaries and allowances payable to any person in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of the Military Auditor General is required, and payable from the public revenue at, by, or upon the audit of such Officers respectively.

XXI. The several Officers charged or entrusted with the duty of auditing, and the several Pay-masters and Officers charged or entrusted with the duty of paying any pay, salaries and allowances to any Officer or person in Her Majesty's Indian Naval Forces, or in the Marine Service of, or in any Marine Department and employment under, the Government respectively, shall be Commissioners for executing this Act, in respect of all pay, salaries, and allowances payable to any person in the Marine Service of the Government, or serving in any Marine Department and employment.

XXII. The several Pay-masters and Officers charged or entrusted with the audit and payment of pensions or stipends payable by the Government or out of the public revenue in any place in India; and if the local Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be Commissioners for executing this Act in respect of any of the pensions or stipends payable or audited by such Pay-masters and Officers respectively.

XXIII. Whenever, and so often as it shall appear to the local Government necessary or expedient to appoint any Commissioner or Commissioners for the purpose of executing any matters in relation to any of the duties mentioned in Schedule 3 or Schedule 4 of this Act in respect of which no provision has been herein made for the appointment of Commissioners, or for the purpose of executing any matter in relation to the duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government, with the approval of the Governor-General in Council, to appoint such person, or such and so many persons as it may deem expedient to be a Commissioner or Commissioners for the special purpose of executing this Act, in respect of such matter or matters, and at such place or places.

XXIV. The several Commissioners authorized to be appointed in the six last preceding Sections of this Act shall, when appointed, have authority to exercise and apply all the powers of this Act as fully and effectually as the Commissioners for general purposes are authorized to exercise and

apply the same, so far as the same relate to the said Duties, to be assessed by the said Commissioners appointed under the last-mentioned Section respectively: and shall make their assessment of the said Duties under, and subject to, the Rules contained in this Act in respect of such Duties respectively, according to the several Schedules under which such Duties are chargeable.

Provided that any one of the said Commissioners for the purposes mentioned in the said six last preceding Sections of this Act shall be competent to exercise the powers vested by this Act in the said Commissioners.

Collector.

XXV. The Collector of Revenue or other Civil Officer of the Government performing the duties of Collector of Revenue, for, and in any District, shall be the Collector of Duties under this Act, and shall execute this Act in all matters which are hereby directed to be done by the Collector.

XXVI. 1. It shall be lawful for the local Government, whenever it shall deem fit, to appoint two or more Collectors for the purpose of this Act in any District, and to direct that the said District shall be divided for the purposes of this Act into two or more Divisions, and that any one of such Collectors shall act in the execution of this Act for and in such one or more of the said Divisions as it shall appoint.

2. In such case all and every the powers herein directed to be exercised, and all and every the matters herein authorized to be done within or with reference to any District, shall be exercised and done respectively within or with reference to any Division of a District.

Assessors.

XXVII. 1. The several local Governments shall appoint Assessors and (if such Governments shall think fit) Assistant Assessors for the duties mentioned in this Act, in and for each of the said Districts.

2. The said Assistant Assessors, if appointed, shall have all the powers by this Act given to Assessors, except the powers of making or of signing assessments.

3. Such Assessors or Assistant Assessors may be removed by the local Government, and others may be appointed in their place.

4. In case of any Division of a District under Section XXIV, it shall be lawful for the local Government, if it shall think fit, to appoint Assessors or Assistant Assessors in and for each Division of such District.

XXVIII. Whenever a new appointment of Commissioners, whether for general purposes or for special purposes, or for any of the purposes mentioned in this Act, or of any Collector or Assessor, shall take place, the Commissioners, as constituted after such new appointment, and the newly-appointed Collector or Assessor respectively, shall execute this Act, as well with respect to the Duties which shall not have been, but which ought to have been assessed in any former years under this Act, as to the assessment to be made in the year in which they shall have been appointed, and shall have the like powers to assess, levy, and collect such Duties and arrears as they have to assess, levy, and collect the Duties assessed by them.

XXIX. The Officers for receipt and collection of the local revenue, together with such other Officers as may be appointed by the local Government in that behalf, shall be the Officers for receipt and collection of the Duties imposed by this Act.

XXX. 1. Every person appointed as Commissioner under this Act, and every Collector, Assessor, or Assistant Assessor, and Clerk to Commissioners under this Act, shall, before he shall act in the execution of this Act, take the oath applicable to such Officers respectively prescribed in the Schedule hereto marked No. 5.

2. Every Officer for receipt or collection under this Act shall, before he shall act in the execution of this Act, so far as relates to the Duties contained in Schedule 2, take the oath applicable to the said Officers prescribed in the said Schedule No. 5.

3. Any one of the persons appointed as Commissioners is hereby authorized to administer such oath, and the same shall be subscribed by the person taking it.

PART III.

General mode of Assessment.

XXXI. 1. For the raising and levying the said Duties, the Commissioners for general purposes in each District shall hold a meeting under this Act, at which meeting the Assessors of the District and the Assistant Assessors, if any, shall attend.

2. The said Commissioners shall, at such meeting, administer to the said Assessor and Assistant Assessor, if any, the oath required hereby to be taken by them respectively, and shall issue their Precept to the said Assessor, directing him to give the notices hereinafter mentioned, within such time and in such manner as the said Precept shall direct, together with such instructions in writing as may be necessary for carrying this Act into execution.

XXXII. The Assessor shall, within the time directed by the Precept of the Commissioners, give notice, or cause notice to be given, to every person chargeable to the said Duties in respect of any property or profits situate or arising within the District for which the said Assessor shall act, or shall leave, or cause to be left, such notice at his dwelling-house, or usual place of business, requiring every such person to prepare and deliver all such lists, declarations, and

statements as they are required to do by this Act within such time as shall be limited in the said Precept.

XXXIII. 1. The said Assessor shall also, within the time and in the manner directed by the Precept of the said Commissioners, cause general notice to be given by proclamation, in the manner usual in the District, requiring all persons who are by this Act to make out and deliver any lists, statements or declarations, to make out and deliver to the said Assessor, or to the Clerk to the said Commissioner, or to such Officer, or at such Office as shall be mentioned in that behalf in the said notice, all such lists, statements and declarations, within the time therein limited.

2. Such general notice shall, when so verified, be deemed sufficient notice to all persons residing in the District, wherever they shall have been given as aforesaid, and the proclamation of the same in the manner aforesaid shall be deemed good service of such notice.

3. Provided that the Commissioner for general purposes shall, in all cases, determine what is the usual and proper manner of giving notice by proclamation in the District or place wherein such notices are to be given and the notice shall be given in the manner directed by the said Commissioners.

Lists and Statements.

XXXIV. Every list, statement, or declaration required to be delivered by any notice under this Act shall be delivered to the Assessor of the District, or to the Officer, or at the Office mentioned in the said notice, as shall be directed in such notice, and within the time therein limited.

XXXV. 1. Every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act within the period mentioned in such notice, prepare and deliver to the person, or at the Office mentioned therein, a true and correct statement in writing, in such form as shall be directed under the authority of this Act, and signed by the person delivering the same, containing the amount and particulars of the profits and income arising to such person from all and every the sources chargeable under this Act, according to the respective Schedules thereof, which amount shall be estimated for the period mentioned and according to the respective Rules contained in this Act.

2. To such statement shall be added a declaration that the same is truly estimated on all the sources contained in the said several Schedules, describing the same, after setting against, or deducting from such profits such sums as are allowed by this Act, and no other sum, and every such statement shall be made exclusive of the profits or income, accrued or accruing from interest of money or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

XXXVI. 1. Every person who shall be in the receipt of any money or value, or the profits arising from any of the sources mentioned in this Act, of or belonging to any other person, in whatever character the same shall

be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the manner herein directed, a list in writing in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, or profits, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman, subject to the provisions of the English Law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the Duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

2. Every person acting in such character jointly with any other person shall, in the manner aforesaid, deliver a list of the names and places of abode of every person so joined with him at the time of delivering such list.

XXXVII. 1. Every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the Assessor of the District wherein such person shall reside a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of other persons, not being menial servants, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere, at which he is entitled, under this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence.

2. Such lists shall be signed by the respective parties delivering the same, and shall be made out in such form as shall be directed under the authority of this Act.

3. Provided always that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear to the Commissioners for executing this Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the Duties hereby imposed.

Duties of Assessors.

XXXVIII. The Assessor shall make out an alphabetical list, and deliver the same to the Collector of the District, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act, and the names of all persons having property or profits chargeable under this Act within the District of such Assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the Commissioners for Special Purposes, and also

the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within, but having a residence out of such limits.

2. If such Assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the Collector of the District may, at any time afterwards, cause such notice to be delivered to, or served on such person, and may also, from time to time, cause the like notice to be delivered to, or served on any person coming to reside in any District after the expiration of such notices.

XXXIX. The Assessor for every District shall personally appear and make oath before the said Collector, that the several notices required to be delivered as aforesaid, by this Act, have been duly served in the manner required by this Act, to the best of his knowledge; and that general notices to the effect mentioned in this Act have been duly proclaimed in the manner hereby required in such proper places within the District, for which such Assessor shall act, as by this Act is required.

XL. 1. The Clerk to the Commissioners shall, with all convenient speed, abstract the returns of statements delivered to such Collector by the Assessor into books to be provided for that purpose, and according to such forms as shall be transmitted from the Chief Revenue Authority aforesaid.

2. Such abstracts shall contain the names of the persons making such returns, and the several amounts of profits returned by them respectively.

3. Such abstracts shall be delivered by the said Clerk to the Collector; who shall, when he shall have completed his assessments, deliver the same to the said Commissioners.

4. All such returns shall be numbered and filed in the Office of the said Commissioner and carefully kept so long as the accounts of the said Duties for such District, or any part thereof, shall remain unpaid.

5. The Assessor of the District shall have free access to all such books at all reasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary, in order to the due execution of this Act.

XLI. 1. The Assessor shall make out his assessment on all lands and houses within the limits of his District, and shall set down therein the full and just annual value of all such lands in each particular case, according to the directions of this Act, together with the names of the owners, or of the persons assessed in respect thereof.

2. And shall also make out his assessment on all persons who have made returns, or ought to have made returns under any of the Schedules 1, 2 and 4, of this Act, in respect of the profits or income wherewith they are chargeable respectively under any of the Schedules to which the said returns relate (except in respect of such profits described in Schedule 2, as are to be assessed by the Commissioners for Special Purposes, as hereinafter authorized).

XLII. The said Assessor shall deliver the said assessments, together with all returns which shall have been made to him, (except returns under Schedule 2, when assessments are to be made by the Special Commissioners as hereinafter authorized) to the Collector of his District, such returns being first progressively numbered.

2. Whenever the said Assessor shall not be able to make his assessment according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for him to make application to the said Collector, or to the said Commissioners of his District, who shall severally instruct such Assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities vested in them respectively.

XLIII. At or after the time of bringing in his assessments as aforesaid to the Collector, the Assessor, in the presence of the Collector, shall make oath that such assessments are true, and are made according to the best of his skill and judgment, and shall submit to be examined on oath before the Collector, or before the Commissioners, in all matters and things concerning the said assessments which the Collector or the Commissioner shall require for his or their information.

Duties of Collectors.

XLIV. 1. Within a reasonable time after the Assessor shall have delivered the said assessments, the Collector of the District shall proceed to take the same, and also the said several returns and statements into consideration.

2. In case he shall be satisfied that the same have been made truly and correctly, and so as to charge the several properties and persons mentioned therein with the full Duties which ought to be charged on them respectively, and that the said returns and statements upon which the said assessments have been made, have been *bona fide* made according to the provisions of this Act, so as to enable the said Collector to charge the persons returning the same with the full Duties with which they ought to have been charged on account thereof, the said Collector shall allow and sign such assessments.

3. But in case the Collector shall not be satisfied with the correctness of any of the said assessments, or of any of the returns or statements upon which the same may have been made, it shall be lawful for the said Collector, according to the best of his judgment, to correct and rectify such assessments, either by increasing or reducing the same, so that the Duty may be fully and fairly charged according to the intent and meaning of this Act, and the said Collector shall allow and sign the said assessments when so rectified.

XLV. If any person shall have made default in the delivery of any statement or return, such person not having been otherwise charged to the Duties in respect of which such statement or return ought to have been made, or if the Collector shall

not be satisfied with the statement delivered by any person, either in consequence of the same being in itself insufficient, or in consequence of his not believing the truth of the statements therein, the Collector, assisted by the Assessor, shall make an assessment on such person in such sum as according to the best of the judgment of the Collector ought to be charged on such person by virtue of this Act.

XLVI. The Assessor shall and may, at all reasonable times, inspect and examine any assessment which shall be signed and altered by the Collector; and in case he shall, before the delivery thereof to the Commissioners for general purposes, discover any error in the same, which, in his judgment, shall require amendment, he shall certify the same to the Collector, by whom the assessment shall be signed and altered, and the Collector, upon sufficient cause being shown to him, shall amend the same as in his judgment the case shall require.

XLVII. In every case where the Assessor shall object to the amount of the Duty charged in any assessment, altered and signed by the Collector, and not corrected by him as in the last Section provided, (which the Assessor is hereby empowered to do in any case upon sufficient cause,) he shall state such objection in writing to the said Collector, who shall thereupon certify the same, together with the reasons for making such assessment, and any information he shall have obtained respecting the same, to the Commissioners for general purposes; and the said Assessor shall also give notice thereof to the party assessed, in sufficient time to enable such party to appear before the said Commissioners for general purposes in support of such assessment.

XLVIII. 1. The Collector shall cause certificates of the assessments made and allowed by him to be duly made out, from time to time, as the same shall be completed, which certificate shall contain the names of the parties charged, and the sums which they respectively ought to pay by virtue of this Act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to the Collector by the Chief Revenue Authority aforesaid.

2. The Collector shall also, from time to time, deliver the said assessments and also the statements returned by the parties relating to such assessments, to be delivered under cover sealed up to the Commissioners for general purposes.

XLIX. 1. As soon as the said assessment and returns shall have been delivered to the Commissioners for public purposes, the Collector shall cause notice of the said assessments having been made, and of the time for hearing appeals therefrom to be given, which notice may be given by delivering a copy of such assessments to the Assessor of such District for the inspection of the parties charged thereby, together with a public notice of the day of appeal to be given by proclamation as aforesaid, in the manner directed by the said Commissioners, and also by affixing a copy thereof in the Office of the said Commissioners.

2. Such notice shall be given at least fourteen days before the day of hearing the appeal.

PART IV.

Appeals from Assessments.

L. 1. If any person shall think himself aggrieved by an assessment made by the said Collector, it shall be lawful for him, on giving ten days' notice thereof in writing to the Assessor, to appeal to the Commissioners for general purposes in the District where such assessment was made, who shall hear and determine such appeal.

2. The Commissioners for general purposes shall, from time to time, appoint days for hearing appeals and also objections made by the Assessor as aforesaid—as soon after any assessments shall be returned to them by the Collector, as conveniently can be done, notice of which days so appointed shall be given as aforesaid.

3. The meetings of the Commissioners for the purpose of hearing appeals and objections shall be held, from time to time, within the time limited by the said Commissioners, with or without adjournment, and no appeal shall be received after the time so limited, except on the ground of diminution of income, as hereinafter mentioned.

4. If any person shall be prevented by absence, sickness, or other reasonable cause to be allowed by the said Commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said Commissioners to give further time for that purpose.

LI. 1. Upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the Assessor shall have stated his objection in writing to an assessment, and shall have given such notice thereof as hereinbefore mentioned, the said Commissioners may, if they shall think fit, direct their Precept to the person appealing, to return to them, within the time limited therein, a Schedule containing such particulars as the said Commissioners shall demand for their information respecting the property of such person, or the trade, or concern, or the profession, or employment, respectively carried on or exercised by him, and the amount of the balance of his profits, distinguishing the particular amounts derived from each separate source, or respecting the particulars of the deductions from any of such profits made in such Schedule.

2. If any Statement or Schedule, delivered under any such Precept, shall appear to the said Commissioners insufficient or deficient in any particular, the said Commissioners are hereby empowered and required to demand, from time to time, a fresh Statement or Schedule, containing such particulars as aforesaid, whenever the same shall appear to them necessary, and so on, from time to time, until a complete Schedule, to the satisfaction of the said Commissioners, of all the particulars required by them, shall be delivered.

3. Every such Precept, upon being delivered or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof.

4. Or in case such person shall have removed from the jurisdiction of the said Commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such Precept on or near to the door of the Office where the Commissioners shall meet in the execution of this Act, and upon giving such further general notice, proclamation, or otherwise, as the said Commissioners shall direct, such Precept shall be binding on such person according to the exigency thereof.

5. The person so served shall make the return required by the said Commissioners within the time limited in such Precept, under the penalty in this Act contained, and subject to such charge as the said Commissioners are hereby authorized to make in such case.

6. The Assessor shall have free access, at all reasonable times, to the Schedule when returned as aforesaid, and shall take such copies thereof, or extracts therefrom, as he shall think necessary, for the due execution of this Act.

LII. 1. It shall be lawful for the Assessor, within a reasonable time to be allowed by the said Commissioners for general purposes, after he shall have had the examination of such Schedules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information.

2. The said Assessor shall, in every case of objecting to any such Schedule, deliver a notice in writing of such objection to the party to be charged or leave the same at his last or usual place of abode, under cover, sealed up and directed to such party.

3. Any such objection shall be heard by the Commissioners, at the same time as the appeal from, or objection to the assessment, in respect of which the Schedule objected to shall have been filed.

LIII. 1. Upon the hearing of any such appeal or objection, the person assessed shall personally attend before the said Commissioners, unless his personal attendance shall be dispensed with by the said Commissioners, as next hereinafter is provided.

Persons assessed to attend hearing of appeals personally, unless attendance is dispensed with by Commissioners. When attendance dispensed with, such persons may be heard by Agents, according to the Rules herein prescribed.

2. If any person shall be prevented from attending personally before the said Commissioners, by absence or sickness, or if it shall appear reasonable to the said Commissioners that the personal attendance of any person should be dispensed with, and that such person should be heard upon such appeal through his or her agent, clerk, or servant, who shall be named at the time to the said Commissioners, the said Commissioners may order that the personal attendance of such person shall be dispensed with, and that such person be at liberty to attend at the hearing of such appeal by such agent, clerk, or servant.

3. When any such order shall have been made the person assessed shall be at liberty to attend at the hearing of such appeal by the agent, clerk, or servant so named as aforesaid; and such agent,

clerk, or servant, shall be entitled to be heard by the said Commissioners to the same extent and in the same manner as the person assessed would himself, if present, have been entitled to be heard.

4. Provided that any agent, clerk, or servant, who shall attend on behalf of any person so assessed as aforesaid, shall not be entitled to be heard by the said Commissioners, unless he shall submit to be examined by them upon oath, to the best of his knowledge, information and belief, regarding the truth of the Schedule or Statement returned by the person so assessed, and regarding all matters relating to the said assessment upon which the said Commissioners shall think fit to examine him.

5. Provided, further, that no Counsel, Advocate, Pleader, or Attorney, and no person practising the law, shall be allowed to plead or appear on behalf of any other person before the said Commissioners upon any appeal or objection.

6. No person, who shall attend in person before the said Commissioners, or who shall not have obtained such order as aforesaid, dispensing with his or her personal attendance, shall be entitled to be heard before the said Commissioners by any agent, clerk, or servant.

7. When the person assessed shall not attend in person, and shall not have obtained such order as aforesaid, the said Commissioners may proceed to hear the said appeal or objection *ex parte* in the absence of such person.

LIV. 1. If, upon the hearing of any such appeal or objection as aforesaid, the said Commissioners shall be satisfied with the assessment made by the said Collector, they shall confirm such assessment.

Commissioners for general purposes to hear appeal, and if satisfied, confirm assessments, or alter them according to Schedule.

2. If, upon such hearing they shall be satisfied with the correctness of the grounds of appeal or of objection, they shall allow such appeal or objection partially or wholly as the case may require, and shall alter the assessment appealed from or objected to accordingly, subject to the provision contained in Section LVIII of this Act.

3. If, after delivery of a Schedule the Commissioners shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said Commissioners shall direct such assessment to be confirmed or altered according to such Schedule, as the case may require.

4. The assessment so confirmed or altered by the said Commissioners shall be final and conclusive, subject only to such surcharge in case of fraud, as in the Section of this Act provided.

LV. 1. In every case where the said Commissioners shall think proper that the said statement, on which the Collector made his assessment, or the Schedule delivered to the said Commissioners for general purposes shall be verified, they shall require the person to be charged with the said duties to appear before them to verify the said Statement or Schedule.

2. If such person shall be present at the hearing of the appeal, he shall at such hearing, when so required, verify the said Schedule on oath, as hereinafter mentioned, and sign the same with his proper name.

3. If such person shall not be present at the said hearing, the said Commissioners may, if they

shall think fit, adjourn the said meeting, and direct the said Assessor to give notice to such person to appear before them on the day to which the hearing shall be adjourned, and to verify the said Statement or Schedule.

4. Such person shall, upon receiving such notice, attend accordingly on the day therein mentioned before the said Commissioners, and shall verify on oath his said Statement or Schedule, and shall sign the same with his proper name.

5. Such oath shall be to the effect that the contents of such Statement or Schedule are true to the best of his judgment or belief, and that the same contains a just and correct account of the balance of all the profits and income of the person delivering the same chargeable to such person under this Act, from whatever source or sources thereof, after making such reductions as are therein stated, and that no deduction whatever other than such as is therein stated, and to such amount only as is therein stated, have been made from the profits or income accounted for.

6. Provided always that such person shall be at liberty to amend his said Statement or Schedule before he shall be required to take such oath.

LVI. 1. Whenever the Commissioners for general purposes shall be dissatisfied with any assessment made by the Collector, or with any Schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said Commissioners to put to the person to be charged in respect thereof any question in writing or *virâ voce* touching such assessment, or the contents of such Schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or Schedule, and the particulars thereof, and to demand an answer to such question accordingly from the person to be charged: and to require the said person to produce his books and accounts for the year in respect of which he is to be charged:— and so from time to time, whenever the said Commissioners shall think the same necessary.

2. Where such person shall not himself be in attendance, the said Commissioners for general purposes shall issue their Precept, requiring true and particular answers to be given to such questions as aforesaid, within a time to be directed by the said Commissioners.

3. Every such person shall make true and particular answers, in writing, signed by him, to such questions within the time directed by the said Commissioners, or shall, within the like period, tender himself before the said Commissioners, to be examined by them *virâ voce* to such matters; and every person required to make such answers, or appearing before the said Commissioners, to be examined as a party, or in case of absence, sickness, or other reasonable causes, to be allowed by the said Commissioners as aforesaid, as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid, or *virâ voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse to answer the same, or to produce his books or accounts.

4. The substance of such answers as any such person shall give *visd voce*, shall, in his presence, be reduced into writing and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing, or in any Schedule or Declaration, before he shall be called upon to verify the same in the manner herein directed.

5. Any such Schedule shall be altered or amended, as shall seem requisite, after such inquiry or examination.

LVII. It shall be lawful for the Commissioners for general purposes, in any of the cases mentioned in the preceding Sections, whenever they shall think the same necessary, to require any person who shall have made any answer in writing as aforesaid, or who shall have been examined *visd voce* before them, to verify his examination on oath which any one of the said Commissioners is hereby empowered to administer, and such oath shall be to the effect that the contents of all such answers in writing as shall have been returned to the said Commissioners by him are true; and in the case of an examination *visd voce*, shall be to the effect that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

LVIII. 1. It shall be lawful for the Commissioners for general purposes to summon, in like manner, any person whom they shall think able to give evidence or testimony respecting the assessment made, or to be made, on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath, which oath any one of the said Commissioners is hereby empowered to administer.

2. Such oath shall be to the effect that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same.

LIX. 1. Whenever any person chargeable under the Act shall have neglected or refused to return a Statement or Schedule according to the exigency of the Precept of the said Commissioners, or whenever any person charged as aforesaid, or any clerk, agent, or servant of such person being summoned, shall have neglected or refused to appear before the Commissioners to be examined, or whenever such person, or his clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him by the said Commissioners in writing or *visd voce*, or to produce his books, or whenever the Schedule delivered shall have been objected to as aforesaid, and the person assessed shall not have appeared to oppose such objection, or whenever any person, being required so to do, shall have neglected or refused to verify his Statement or Schedule, or his answers or examination in writing, the said Commissioners shall, in every such case, according to the best of their judgment, subject to the provisions contained in the next succeeding Section of this Act, settle and ascertain

in what sums such person ought to be charged, and shall make an assessment accordingly.

2. Such assessment shall be final and conclusive, subject only to such surcharge as is in the 61st Section provided.

LX. In every case where the Commissioners for general purposes shall have increased the assessment upon any person, either upon the amount contained in the Statement or Schedule of such person, or upon his default to return a Statement or Schedule, or duly to verify the same, or upon his refusal, or the refusal of his agent, clerk, or servant as aforesaid, to answer any question, or to produce any book, it shall be lawful for them to charge and assess such person, (in addition to the sum originally assessed), in a sum not exceeding (double) the amount by which the Duties shall have been increased, unless such person shall make it appear to the satisfaction of the said Commissioners, that the omission or wrong statement, or the said default or refusal complained of, did not proceed from any fraud, or contrivances, or intent to evade payment of any sum justly chargeable, or any wilful neglect.

LXI. 1. The several Collectors and Assessors in each District are hereby empowered respectively, at all reasonable times, to inspect and examine all and every the assessments of the said Duties made by the Commissioners under this Act, together with the returns of the persons assessed in such District.

2. If any such Collector or Assessor shall discover at any time after the said Commissioners shall have signed and allowed their assessments, and before any Statement or Schedule correcting the said omission or mis-statement shall have been filed under the next succeeding Section of this Act, that any person who ought to be charged with the said Duties, or any of them, shall have been omitted to be charged therewith, or shall have been, through any fraud or contrivances or mis-representation, under-rated in the said assessment, then, and in every such case, the said Collector or Assessor shall certify the same, in writing under his hand, to the said Commissioners, by way of surcharge, together with the full amount of Duty which ought to be paid by way of surcharge, and shall cause notice of such surcharge, and of the time appointed for hearing the same by the said Commissioners, to be given in manner aforesaid to the party chargeable.

3. The said Commissioners shall appoint a time for hearing such surcharge, and shall, at such time, or at any time to which the hearing shall be adjourned by them, hear and determine the matter of the same. If they shall allow the said surcharge, and shall consider that the omission to charge, or the under-rating the party so chargeable, was caused by any fraud, contrivance, or mis-representation on his part, they shall charge and assess him, in addition to the original assessment, in a sum not exceeding treble the amount by which the said Duties shall have been increased upon such surcharge.

LXII. 1. If any person who shall have delivered a Statement or Schedule,

Persons who have delivered an erroneous statement, or no statement, may be relieved on delivering a correct statement before any proceedings to assess increased Duty or for penalties, or to surcharge.

If any proceedings commenced, Commissioners may stay them on terms.

shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional Statement or Schedule, rectifying such omission or wrong statement, and if such additional Statement or Schedule be found to be true and correct in all its particulars by the Commissioners, they shall correct the assessment on such person in accordance therewith, and such person shall not afterwards be subject to any proceeding to assess double or treble Duties under either of the two last preceding Sections of this Act, or to any proceeding for any of the penalties hereinafter imposed by reason of such original omission or wrong statement.

2. If any person shall not have delivered a Statement or Schedule within the time limited by the Commissioners for that purpose, it shall be lawful for him to deliver a Statement or Schedule in manner herein directed, at any time before a proceeding shall be held to surcharge him, or to recover double or treble Duty or the penalty herein mentioned; and if such last mentioned Statement or Schedule be found by the Commissioners to be true and correct in all particulars, the said Commissioners shall assess the said person in accordance therewith: and no proceeding shall be afterwards had for recovering such double or treble Duties or penalty, by reason of his neglect to deliver the said Statement or Schedule within the time limited.

3. If any proceeding shall have been actually had before the Commissioners for surcharging such sums, or for recovering such double or treble Duties, or such penalty, before the delivery of such additional Statement or Schedule, it shall be lawful for the said Commissioners, on proof to their satisfaction, that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying, or without paying the costs then incurred, as the Commissioners shall think fit.

4. If any person, chargeable to the said Duties, shall have delivered an imperfect Statement or Schedule, and shall give to the Commissioners a sufficient reason why a perfect Statement or Schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such Statement or Schedule, and such person shall not be liable to any double or treble Duty, or to any penalty, for not having delivered such Statement or Schedule within the time before limited, in case such person shall have delivered as perfect a Statement or Schedule as, from the nature of the case, he was enabled, in the judgment of the Commissioners, to give, and so from time to time, as long as the Commissioners shall grant further time as aforesaid.

LXIII. 1. In any case in which an appeal

Persons assessed under Schedule 2 to have option of appealing to Commissioner for Special Purposes, instead of to Commissioner for General Purposes.

is allowed to be made to the Commissioners for general purposes against any assessment of the Duties contained in Schedule 2 of this Act, or against any surcharge of such Duties, it shall be lawful for the person assessed or charged,

if he shall think fit, and if any Commissioners for special purposes shall have been appointed for the Division or District in which he shall have been so charged, instead of appealing to the said Commissioners for general purposes, to appeal to the Commissioners for special purposes, for the said Division or District upon giving notice of such appeal in writing to the Assessors within the time limited for notices of appeal to the Commissioners for general purposes in similar cases.

2. Thereupon every such appeal shall be heard and determined by the Commissioners for special purposes of that Division or District, and the determination of the said Commissioners for special purposes shall be final and conclusive in the matter, subject only to such surcharge as in the 61st Section is provided.

3. Provided, always, that no person, who shall claim the exemption or abatement hereinafter granted respectively to persons whose annual income is less than Rupees 200 or Rupees 500 respectively, shall be allowed to appeal to the said Commissioners for special purposes, but that every such claim shall be determined by the Commissioners for general purposes.

LXIV. The Commissioners for general purposes shall, in their respective books of assessment, cause to be entered the several amounts of the sums assessed by them; and they shall, from time to time, make out and transmit to the Commissioner of Revenue of the Division, and in the said Districts of Calcutta, Madras, Bombay, and the Settlement aforesaid, to the respective Chief Revenue Authorities as aforesaid, accounts of the amount of Duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also, from time to time, make out and transmit to the said Commissioners or Chief Revenue Authority as aforesaid, lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done.

PART V.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXV. The trustee, guardian, curator, or committee of any person, being an infant, or married woman, subject to the law of England as aforesaid, or a lunatic, and having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic, shall reside in India, or not, shall be chargeable to the said Duties in like manner and to the same amount as would be charged, if such infant were of full age, or such married woman were sole, or such lunatic were capable of acting for himself.

LXVI. Any person not resident in India, whether a subject of Her Majesty or not, being in the receipt through any agent, factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like

manner and to the like amount as would be charged if such persons were resident in India, and in the actual receipt thereof.

LXVII. 1. Every such trustee, guardian, curator, or committee in the 65th Section mentioned, and every such agent, factor, or receiver in the 66th Section mentioned, shall be answerable for the doing of all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing of any such person to the Duties granted by this Act, and paying the same.

2. Provided that no trustee, who shall have authorised the receipt of the profits or income arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent, or factor, or receiver, of any person, being of full age, and resident in India, and being under no disability, as a married woman subject to the law of England, or a lunatic, who shall return a list in the manner herein required, of the name and residence of such person, and of the assessment so authorised to be received, shall be required to do any other act for the purpose of assessing such person, unless the Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the testimony of such trustee, agent, or receiver, in pursuance of the authority by this Act given.

LXVIII. 1. Every person who shall act in any character as aforesaid for any other person, who, by reason of any such incapacity as aforesaid, or by reason of his not being resident in India, cannot be personally charged by virtue of this Act, shall also, within the like period, deliver in the manner herein directed, and in the same District in which the person delivering such list ought to be charged on his own account, a true and correct statement, in writing, signed by him, of the amount of the income and profits to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the manner of estimating the same as aforesaid.

2. Provided, always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them, on behalf of himself or themselves, and the rest of the persons so liable; and it shall be lawful for them to give notice, in writing, to the Commissioners acting in each District where they shall be called upon for such statement, in what District or place, or Districts or places they are respectively chargeable by this Act on their own account, and in which of the said Districts or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such District or place, provided any one of such persons shall be liable to be charged on his own account in such District or place.

3. If more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted for such double assessment by like applications to the Commissioners, as are allowed in other cases by this Act.

LXIX. The receiver or manager appointed by any Court in India, whether constituted by Royal Charter or not, or having the direction and control of any property in respect whereof a Duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, shall be chargeable to the said Duties in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

LXX. The Courts of Wards in the Presidencies of Fort William, Fort St. George and Bombay and in any other parts of British India wherein such Courts shall be established, shall, in respect of all property, profits, and incomes chargeable with any Duty under this Act, in the direction and control of such Courts, whether the proprietors on whose behalf the said Court shall have such direction or control, be or continue disqualified or not, so long as the said Court shall have such direction or control, shall be chargeable to the said Duties in the like manner and to the like extent as the proprietors of such property, if not disqualified, and in actual possession thereof would be chargeable.

LXXI. Every Administrator General of Bengal, Madras and Bombay respectively, shall be chargeable under this Act in respect of all property, profits, and income in possession or control, either under or by virtue of any letter of administration or *ad colligenda* or by virtue of any probate granted to him as executor of any will, or of any appointment as curator, or as official trustee.

LXXII. Every such receiver or manager, every such Court of Wards, and every such Administrator General respectively shall be answerable for doing all such matters and things, and for delivering all such lists, declarations and statements as shall be required to be done as declared by virtue of this Act, in order to the assessing of the Duties imposed by this Act in respect of the several properties, profits, and income under their charge respectively, and in order to the payment of the same.

LXXIII. 1. All Bodies Politic or Corporate, or Collegiate, and all Companies or Societies of persons, whether corporate or not corporate, and the property thereof, shall be chargeable with such and the like Duties, and be liable to such and the like remedies, as any person and his property will, under this Act, be chargeable with and liable unto.

2. When such Body, Company, or Society shall be registered under Act XIX of 1857, or under any other Act of the Governor-General of India in

Council, the registered Officers of such Body, Company, or Society, and where it shall not be so registered, the Secretary or Principal Agent or Manager in India shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing such Body Corporate, Company or Society to the Duties imposed by this Act, and paying the same.

3. The Treasurer of such Body Corporate, Company, or Society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said Duties, when assessed as aforesaid.

LXXIV. 1. Every Officer in the second Clause of the last preceding Section described, of any Corporation, Company, or Society, shall also, within the period required by this Act, prepare and deliver in the form and manner prescribed in this Act, a true and correct statement of the profits and gains to be charged on such Corporation, Company, or Society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid.

2. Such estimate shall be made on the amount of the annual profits and gains of such Corporation, Company, or Society, before any dividend shall have been made thereof to any other persons, corporations or companies having any share, right or title in, or to such profits or gains, and all such other persons and Corporations or Companies shall allow out of such dividends a proportionate deduction in respect of the Duty so charged.

LXXV. Where any person being trustee, guardian, tutor, curator, or committee, or being agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or where any receiver appointed by any Court or any Court of Wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits or incomes received by them in their character respectively; or where any Secretary, Agent, Manager or other Officer of any Corporation, Company, or Society shall be so assessed in respect of such Corporation, Company or Society as aforesaid, it shall be lawful for every such person, who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor or receiver, guardian, tutor, committee, or curator as aforesaid: or as such receiver, Court of Wards, or Administrator General as aforesaid: or as such Secretary, Manager, Agent, or other Officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and each and every of the said persons enumerated in this Section, shall be fully indemnified against every person, Corporation, Company, or Society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

LXXVI. 1. Any married woman subject to the law of England in regard to her coverture, acting as a sole trader in her own name, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like Duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried.

2. Provided, always, that the profits of any married woman subject to the law of England as

aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name or of her trustee.

3. Provided also that any married woman subject to the law of England as aforesaid, living in India separate from her husband, whether such husband shall be temporarily absent from her or from India, or otherwise, who shall receive any allowance or remittance from property out of India, shall be charged as a *feme sole* if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property, or on his credit.

LXXVII. 1. The persons acting as Commissioners, Collectors, and Assessors in the execution of this Act shall be charged and assessed to all the Duties imposed by this Act if liable thereto, and shall deliver all such lists, declarations and statements, and shall do all such acts and things as shall be required to be delivered or done by this Act, and in order to the assessing of the said Duties in like manner as any other persons.

2. Provided, always, that any Commissioner, whose Statement or Schedule shall be under consideration, or shall be concerned or interested therein either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal for the purpose of being examined *vis à voce* by the Commissioners then having his assessment or Schedule under consideration, but shall withdraw during the consideration and determination thereof.

PART VI.

Rules under Schedule I.

LXXVIII. The Duties hereby imposed and contained in Schedule I shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE I.

1. The annual profits of the proprietors, and holders of lands paying revenue direct to Government, not under any perpetual or permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at (one-half) of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of such annual profits so estimated.

2. If any owner or holder of lands included in Rule No. 1 shall prove to the satisfaction of the Collector, or on appeal to the satisfaction of the Commissioners for general purposes, that the actual annual profits received by him from the said lands are less in value than [one-half] the annual amount of revenue payable in respect of the said lands, the Collector or the said Commissioners on appeal shall reduce accordingly the annual value of the lands with which such proprietor is chargeable.

3. In case any such owner or holder shall object, either before the Collector or the Commissioner, to be charged with the annual value at the rate of [one-half] the annual amount of revenue payable on the said lands, he shall be bound to make all the returns and statements, and be subject to the same rules as the owners or holders of lands mentioned in the following rules : and if it shall appear to the Collector or to the Commissioners on appeal that the annual profits arising from the said lands are more in value than [one-half] of the said annual amount of the said Government Revenue, the said Collector or the said Commissioners shall charge such owner or holder with such increased annual value of the profits, and he shall be charged double Duty in respect thereof.

4. All persons in the actual receipt, whether as owners or not, of the rents or profits of any lands or houses not included in the said first general rule whether paying revenue to the Government or not, shall return and deliver, as aforesaid, a statement of all the rents and profits, of whatsoever nature or kind, including dues, services, royalties, fines, tolls, and casual profits received by them during the preceding year, that is to say, the year immediately preceding the year of assessment and ending on the 30th day of April next preceding that year, and shall be chargeable with the annual amount of such rents and profits estimated as hereinafter mentioned.

5. (1.) In estimating such rents and profits, the gross amount received during the preceding year shall be fully stated ; but if the person receiving the same be himself liable to pay, in respect of the said premises, any rent, jumma, or annual sum of any kind whatsoever, received or charged in respect thereof, he shall state in his return the amount of such rent, jumma, or charge, and shall be charged with the said Duties on the said gross rents and profits, and on paying the full amount of the said Duties shall and may deduct and retain out of the same so much of the said Duties on account of the same as a like rate on such rent or annual sum shall, by a just proportion, amount unto.

(2.) The persons entitled to such rent, jumma, or annual payment, their receivers or agents shall allow such deduction upon the receipt of the residue of the said rents or annual payments, without any fee or charge for such allowance, and the person who shall have been so charged, and shall have so paid the said Duty, and made the said deduction as aforesaid, shall be acquitted and discharged of so much money as if he had actually paid the same to the person to whom the said rent or annual sum shall be due and payable as aforesaid.

6. Ryots and persons in the occupation of lands for agricultural purposes holding at rack-rent, and whose rent shall be subject to a revision or enhancement from time to time, and ryots in the occupation of lands for such purposes only, and actually engaged in the cultivation of the soil, or the depasturing of animals thereon, whether their rent shall be a rack-rent, or subject to revision or enhancement or not, shall not be chargeable with the said Duties in respect only of their occupation of the said lands : but shall when, and if required by the Assessor, return and deliver in the manner required by this Act a statement of the amount of rent payable by them respectively, and of the landlords and persons to whom they pay the same respectively.

7. Persons occupying houses for the purpose of habitation only, holding the same at a rack-rent, shall not be chargeable with the said Duties in respect of their occupation only of the said houses, but shall, when, and if required by the Assessor, return and deliver such statement as in the last preceding rule mentioned.

8. All persons occupying lands or houses other than persons mentioned respectively in Rules Nos. 6 and 7, and not being the owners thereof, shall return and deliver in manner aforesaid the actual amount of profits realized by them from the said lands or houses during the preceding year, according to Rule No. 2.

9. Owners of lands and of houses occupying the same, shall be chargeable in respect of the annual value of the same at the rack-rent at which the same are worth to be let for the year.

10. In respect of all fines or bonuses received in consideration of any lease of, or agreement to let lands or houses, the said Duty shall be assessed upon the amount received within the year preceding by, or on account of the party, *Provided* that, if such party shall prove to the satisfaction of the Collector or of the Commissioners for general purposes, that such fines, or any part thereof, have been applied as productive capital on which a profit has arisen or will arise, otherwise chargeable under this Act for the year in which the assessment shall be made, it shall be lawful for the said Collectors, or for the Commissioners on appeal, to discharge the amount so applied from the profits liable to assessment under this Rule.

11. Where any mortgagee or creditor having a lien on lands or houses shall be in possession of the lands or houses mortgaged or secured, such mortgagee or creditor, whether in the actual occupation thereof, or in the receipt of the rents and profits thereof, shall be chargeable as the owner of the same according to the Rules herein contained respectively :—and upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the Duty payable in respect of the amount of the interest payable upon the mortgage or debt shall be taken and allowed as so much money received by such mortgagee or other creditor on account of such interest.

12. Where the person who is the owner of any lands or houses at the time the assessment is made, shall die before payment of the Duty, the heirs, executors, administrators or assigns, or other person who, on such death, shall become entitled to the rent and profits thereof, shall be liable to the payment of

all-arrears of the said Duty due at the time of such death, and to all subsequent instalments for that year without any new assessment.

13. Where any house shall be divided into distinct portions, and occupied by distinct owners or their respective tenants, such proportion shall be charged distinct to their respective occupiers.

Rule as to houses divided into distinct portions.

14. (1.) No deduction from the estimate or assessment of any lands or houses shall be allowed in any case, unless the same shall be authorised by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the Assessors within the time and pursuant to the notice given by such Assessor.

(2.) If any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, the party making the same shall be surcharged with the amount of such deduction.

15. Where the amount of rent of any lands shall depend wholly or in part on the price of any kind of grain, or on the actual produce of the land, either in respect of the price or quantity of such produce, the computation for the purpose of charging the Duties in Schedule I shall be made, and the amount to be assessed shall be ascertained, according to the Rules and in the manner by which such rents have been usually ascertained in the said District, between the landlords and tenants, and the said Commissioners shall, in such cases, determine according to what Rules and in what manner it has been usual, in the said District, to ascertain the amount of such rents between landlords and tenants.

Rules as to rents received in grain or produce.

16. (1.) It shall be lawful for the Assessor of the District to cause such notice as herein mentioned to be given either to the tenant or occupier, or to the landlord of any lands or houses in the District, or to both the tenant or occupier, and to the landlord, as he shall, in his discretion, think fit.

Tenants and landlords, when required, to produce leases, kuboolyuts and rent bills.

(2.) Every tenant or occupier of lands shall, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing, requiring the same, produce to such Assessor the lease, agreement, or instrument in writing, under which such tenant or occupier holds such lands or houses, together with any receipts or bills for rent which he may have received during the preceding year or during such further period as the Assessor may specify in the said notice.

(3.) Where there shall be no such lease, agreement, or instrument, or the same shall not be in the possession or power of such tenant or occupier, then he shall leave with such Assessor, within the time before-mentioned, a return of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given, to the landlord of such lands or houses as a further consideration for such tenancy, under the penalty of treble the Duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice.

(4.) Every landlord or owner of lands or houses occupied by his tenants shall also, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing requiring the same, produce to such Collector the kuboolyuts or agreements, or counterparts of the instruments in writing under which such tenants hold such lands or houses, and where there shall be no such kuboolyut or agreement, or counterpart, or the same shall not be in the possession or power of such landlord, he shall leave with such Assessor, within the time before-mentioned, a like return in writing containing such particulars, and under such penalty as in this Rule before provided.

(5.) It shall be lawful for such Assessor to make his assessment on the production of such lease, or agreement, or instrument, or receipt, or of such rent-rolls, or of such kuboolyuts or counterpart, as the case may be, according to the rent therein respectively reserved, specified or made payable, if satisfied with the genuineness thereof respectively, and in case of non-production of any of such documents, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands have been *bonâ fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration.

(6.) But in case such Assessor shall not be satisfied of the genuineness of the said documents, or any of them, or with the note given to him, or in case no such note shall be given, then such Assessor shall make the said assessment according to the best of his judgment, as directed in the foregoing Rules.

(7.) Provided, always, that, if the house occupied by any such tenant shall be distant more than five miles from the dwelling-house of such Assessor, it shall be competent to such tenant to lodge his lease, agreement, or instrument, or note in writing of the rent, with the nearest Officer of the Government in the revenue establishment in the said District; and such Officer shall produce the same to the said Assessor when required.

17. (1.) The said Duties shall be assessed on all lands and houses, whether occupied at the time of assessment or not: in case any lands chargeable to the said Duties shall be unoccupied, and no distress can be found on the same at the time of such Duties.

Rules as to lands or houses unoccupied.

(2.) Provided, always, that the said Duties, or either of them, shall not be charged or levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Commissioners, on due proof of the time during which such house remained unoccupied.

18. In cases where the person chargeable under this Act in respect of any lands or houses, or the tenant or occupier, shall, upon due notice under this Act, omit to produce or deliver any account or note in writing, which he is by this Act required to produce or deliver according to such Rule in the Act as is applicable to such property, or shall have delivered an account with which the Collector or the Commissioners upon appeal, or upon any objection taken under this Act shall be dissatisfied, the Assessor, having first obtained an order in that

Power to Assessor to enter and survey lands and houses.

behalf, signed by the said Collector or by the said Commissioners respectively and taking to his assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier, have full power, at all reasonable times in the day-time, to view and examine any lands, houses, or other property chargeable, in order to make a survey thereof, and otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or houses, and to value the same, and to measure and survey the same, if they cannot otherwise ascertain the annual value thereof.

19. (1.) If, upon appeal, any dispute shall arise touching the annual value of any lands or houses, and the Commissioners shall deem it necessary, or the appellants shall desire, that a valuation thereof should be taken and made by any person of skill, it shall be lawful for the said Commissioners to direct that a valuation be made by any person to be named by the said Commissioners, the costs and charges whereof shall abide the final determination of the said Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same; but in case the appellant, after having desired such valuation, shall not within such time as the said Commissioners shall consider reasonable, cause such valuation to be made as aforesaid, the said Commissioners shall make an assessment according to the best of their judgment without such valuation.

(2.) Provided, always, that it shall be competent to the said Commissioners in every such case where the valuation so made shall exceed the value put upon the same lands or houses by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the Collector of the District, who, on the certificate of the Commissioners, present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such Collector in his accounts.

20. (1.) Whenever by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the said lands, or any part thereof, shall, by such flood, drought, or tempest, be rendered incapable of cultivation for any year, and it shall be proved on oath, to the satisfaction of the Collector, or, upon appeal, to the satisfaction of the Commissioners for general purposes, that the owner of the said lands, or the person in receipt of the rents thereof, hath, in consideration of such loss, abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said Collector, or for the said Commissioners, to abate in the assessment made in respect of the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of Duty as the said owner shall appear, on such proof as aforesaid, to have abated of or from the rent reserved and made payable to him on such demise.

(2.) It shall also be lawful for the said Collectors, or for the said Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of Duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

21. Whenever, from any of the causes aforesaid, the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector, or, in case of appeal, before the said Commissioners, it shall be lawful for him or them to abate in the several assessments made in respect of the said lands, and to discharge the whole or any part of the said respective Duties, and in proportion to the loss so sustained, and to the amount which he or they shall be of opinion would, or ought to have been abated as aforesaid, if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

22. Whenever any loss of rents shall be sustained by the owner or landlord of any lands occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such lands being left unoccupied or waste, and the same shall be established to the satisfaction of the said Collector, or upon appeal to the satisfaction of the said Commissioners for general purposes, it shall be lawful for the said Collector or for the said Commissioners to abate in the assessment made in respect of the said lands, and to discharge the whole or any part of the said Duties in proportion to the loss so sustained.

PART VII.

Rules under Schedule II.

LXXIX. The Duties hereby imposed contained in the Schedule marked II shall be assessed and charged under the following Rules:—

SCHEDULE II.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either of the said Schedules I or III, and to every description of employment of profit not contained in Schedule IV., and not specially exempted from the said respective Duties, and shall be charged annually on, and paid by the person, receiving or entitled unto the same, and his representatives.

First Case.—Duties to be charged in respect of any Trade.

1. (1.) The Duties to be charged in respect thereof shall be computed at a sum not less than the full amount of the balance of the profits of such trade during the preceding year, that is to say, during one year, ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the 30th day of April preceding the year of

assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed.

(2.) Provided, always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of one year, or within the year of assessment, the computation shall be made according to an average of the balance of the profits for such period as the Commissioners shall, under the circumstances, deem reasonable and direct.

2. (1.) The said Duties shall extend to every Person, Body, Politic or Corporate, Company, or Society in respect of any trade, manufacture, business, adventure, concern, or carried on by them respectively in India or elsewhere as aforesaid.

(2.) The said Duties under Schedule II shall extend to every such trade, business, occupation, adventure, or concern, whether the same be connected with the occupation and use of land or not, including among others the following persons: Railway Companies, Canal Companies, Irrigation Companies, Docking Companies, Coal Companies, Gas Companies, Mining Companies, Tea Companies, Indigo Planters, Coffee Planters, Sugar Planters, Tea Planters, Silk Manufacturers, Holders of Silk filatures, and all Companies and persons holding or using lands for the purpose of manufacturing the produce thereof, and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such Companies or persons are subject to the Bankrupt Laws as traders or not.

(3.) The foregoing enumeration shall not be construed to exclude from the provisions as to Schedule II any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

3. In estimating the balance of profits chargeable under Schedule II, or for the purpose of assessing the Duty thereon, no sum shall be set against, or deducted from, or allowed to be set against or deducted from such profits or gains on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the supply, or repairs, or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made: nor on account of loss not connected with, or arising out of such trade, manufacture, or concern, nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure, or concern, nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Commissioners respectively, or except doubtful debts as hereinafter mentioned; nor for

any average loss beyond the actual amount of loss after adjustment nor for any sum recoverable under an insurance or contract of indemnity.

4. In estimating the amount of profits as aforesaid, it shall be lawful to estimate the value of all doubtful debts due or owing to such persons, and in the case of the insolvency or bankruptcy of the debtor, the amount of the dividend which may reasonably be expected to be received upon such debt, shall be deemed to be the value thereof, and the Duty chargeable shall be assessed and charged upon the estimated value of such doubtful debts accordingly.

5. In estimating the amount of the profits arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment payable out of such profits.

Second Case.—The Duty to be charged in respect of professions or employments not contained in any other Schedule of the Act.

6. The said Duties on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period; and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

7. The Duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits and emoluments of such profession or employment (after making such deductions, and no others, as by this Act are allowed,) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in Rule No. 1, in respect of the period of computation in the case of setting up or commencing such profession, employment or vocation within one year preceding the year of assessment, or within the year of assessment.

8. The third, fourth, and fifth Rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable.

Rules applying to both the preceding cases.

9. In estimating the balance of the profits to be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, or concern, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling house or domestic offices or any part of such dwelling house or domestic offices, except such part thereof as may be used for the purposes of such trade, or concern, or pro-

fession, or employment not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purposes distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession or employment.

10. The computation of the Duties to be charged in respect of any trade, manufacture, or concern, or any profession, whether carried on by any person singly, or by any one or more persons jointly, or by any Corporation, Company, or Society, shall be made inclusive of the profits or gains arising from lands or houses occupied for the purposes of such trade, manufacture, or concern or of any profession.

11. (1.) The computation of Duties arising in respect of any trade, adventure, or concern, or any profession carried on by two or more persons jointly, shall be made and stated jointly and in one sum and separately and distinctly from any other Duties chargeable on the same persons or either or any of them.

(2.) The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner,) and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

(3.) Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

(4.) Provided, always, that where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor resident in India, jointly for such partners, and such joint assessment shall be made in the partnership name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

(5.) Provided that, if any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partners separately; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

(6.) Provided, also, that any partner in such trade, profession, or concern which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of Duty payable in respect thereof,

unless the Collector or Commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such Collector or Commissioners to require from every such partner the like return and the like information and evidence as they are hereby entitled to require from the precedent partner.

12. If amongst any persons engaged in any trade, adventure, or concern, or in any profession in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, adventure, or concern or any profession within such respective periods as aforesaid, the Duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners of such persons succeeding to such business as aforesaid, shall prove, to the satisfaction of the Collector or Commissioners, that the profits and gains of such business have fallen short or will fall short for some specific cause, to be alleged to them, since such change or succession took place by reason thereof.

13. (1.) Every statement of profits to be charged under this Schedule shall include every source so chargeable on the person delivering the same on his own account, or on account of any other person.

(2.) Every person shall be chargeable in respect of the whole of such Duties in one and the same District, and by the same Collector and Commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns, relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed.)

(3.) Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any Corporation or Company shall include every source chargeable as last aforesaid and shall be delivered in that District where such person, Corporation, or Company would be chargeable, if acting on his or their own behalf.

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Third Case.—The Duty to be charged in respect of profits of an uncertain yearly value not charged in Schedule I.

14. The Duty to be charged in respect of profits of uncertain yearly value, not charged in Schedule I., shall be computed at a sum not less than the full amount of the profits arising therefrom, within the preced-

Rule as to profits of uncertain yearly value.

ing year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction.

15. The profits on all securities bearing interest payable out of the public revenue, (except securities herein directed to be charged under the Rules of Schedule III); and on all discounts and on all interest of money, not being annual interest payable or paid by any person whatever, shall be charged according to the last preceding Rule in this case.

Fourth Case.—The Duty to be charged in respect of Interest or income arising from any Possession situated out of British India, whether in any other part of Her Majesty's Dominions or not.

16. The Duty to be charged in respect of such interest or income shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

Fifth Case.—The Duty to be charged in respect of any annual profits not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act.

17. The nature of such profits and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full values of the profits received annually or according to an average of such period, not exceeding one year, as the case may require, and as shall be directed by the said Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same, or entitled thereto.

18. (1.) Any person carrying on two or more distinct trades, the profits whereof are made chargeable under the Rules of Schedule II, and in each of which he is solely interested; or any two or more persons carrying on in partnership with each other, two or more distinct trades, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said trades, the excess of the loss sustained in any other of the said trades over and above the profits thereof, in such manner as may be done under this Act, where a loss shall be deducted from the profits of the same trade.

(2.) Such person or persons shall, in such cases make separate statements of the profits and losses of the said several trades.

19. Any person carrying on any trade or any profession, either alone or in partnership, renting a house part whereof shall be used by him for the purposes of any trade or any profession hereby charged, may deduct and set

off from the profits of such trade, or profession, such sum, not exceeding two-third parts of the rent *bonâ fide* paid for such house, with the appurtenances, as the Collector, or upon appeal, the Commissioners shall think fit to allow and the said Collector and Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

20. (1.) Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India either as a charge on any property of the person paying the same by virtue of

any deed, or will, or otherwise or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, the Duties payable under the Act shall be charged upon the annual amount thereof, without deduction, according to, and under and subject to the provisions by which the Duty in the third case of Schedule II may be charged.

(2.) Provided, that in every case where the same shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits shall be charged with the said Duties on the person liable to such annual payment.

(3.) The person so liable to make such annual payment whether out of the profits or gains charged with Duty or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorized to deduct out of such annual payment at the rate of Rupees 3 and Rupee 1, for every Rupees 100 of the amount thereof.

(4.) The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of Duty hereby directed to be charged upon the receipt of the residue of such money, and under the penalty hereinafter contained.

(5.) The person charged to the said Duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable.

(6.) In every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits not charged by this Act, or where any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity or other annual payment as aforesaid the Duties herein mentioned according to, and under, and subject to the several and respective pro-

visions by which the Duties in the third case of Schedule II may be charged.

21. (1.) Whenever it shall be proved, to the satisfaction of the Commissioners for general purposes acting in the District where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bona fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule II., without any deduction on account thereof, it shall be lawful for such Commissioners to grant a certificate thereof under the hands of any one of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payments would amount unto.

(2.) Every person to whom such interest, annuity, or other annual payment shall be paid, shall allow such deductions and payments upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable.

(3.) Provided that no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands or houses as before mentioned, or of any office or employment of profits or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

Rules as to Districts in which persons are chargeable.

22. (1.) Every person being a householder except persons engaged in any trade or profession, shall be charged to the said Duties contained in Schedule II by the Collector or Commissioners acting for the District, where his dwelling house shall be situate.

(2.) Every person engaged in any trade or profession shall be chargeable by the Collector or Commissioners acting for the District or place where such trade shall be carried on, or such profession be exercised, whether such trade shall be carried on, or such profession exercised, wholly or in part only in India, or whether such person shall be engaged in one only or more such trades or professions, except where the same person shall be engaged in different concerns, and a loss for one concern shall be set off or deducted from the profits of another concern.

(3.) Every person not being a householder, nor engaged in any trade or profession, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the District where he shall ordinarily reside.

(4.) Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the District where such person shall reside at the time of beginning to execute any

Act in each year, by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices.

(5.) Every such charge made in such District or place shall be valid and effectual notwithstanding the subsequent removal of the person so charged from the District or place.

23. In order that the place where the said last-mentioned Duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing, signed by him, declaring in what place he is chargeable, and whether he is engaged in any and what trade or profession, or not, and if he shall be so engaged, declaring also the place or places where the same shall be carried on or exercised.

24. Where any trade shall be carried on in India, by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize shall be elsewhere.

25. Every person not being engaged in any trade or profession, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the Districts or places wherein the dwelling house shall be situate, in which he shall be ordinarily resident at the time when the Assessors shall first issue their notice under this Act in each year, in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notice as aforesaid.

26. Every person having two residences, or carrying on any trade, or exercising any profession in different Districts, or in any District different from the District of his ordinary residence shall, if required by the respective Assessors (acting under the direction of the Collector or Commissioners,) deliver in each of such Districts the like lists, declarations, and statements as he is hereby required to deliver in the District where such person ought to be charged, but shall not be liable to any double charge by reason thereof.

27. The Duties to be assessed by virtue of this Act in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, may be stated to and assessed by the Collector and Commissioners respectively acting for the District where the persons receiving or entitled unto the same shall reside or carry on any trade or profession.

28. (1.) No person who shall, on or after the passing of this Act, be in British India for some temporary purpose only, and not with any view or intent of residing therein for a period exceeding six months in the whole from the commencement of such residence, and who shall not actually have resided in British India at one time or at several times for a period equal in the whole to six months in any one year, shall be charged with the said

Persons not engaged in trade, having more than one dwelling house, where chargeable

Persons having more than one residence, or carrying trade in different Districts, may be called on to make returns in both Districts.

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

Persons to deliver statement of District where chargeable.

Persons engaged in trade, having more than one dwelling house, where chargeable

Persons having more than one residence, or carrying trade in different Districts, may be called on to make returns in both Districts.

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

Persons engaged in trade, having more than one dwelling house, where chargeable

Persons having more than one residence, or carrying trade in different Districts, may be called on to make returns in both Districts.

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

Persons engaged in trade, having more than one dwelling house, where chargeable

Persons having more than one residence, or carrying trade in different Districts, may be called on to make returns in both Districts.

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

Persons engaged in trade, having more than one dwelling house, where chargeable

Persons having more than one residence, or carrying trade in different Districts, may be called on to make returns in both Districts.

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

Duties mentioned in Schedule II. as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, adventure, or profession not carried on in India.

(2.) But every such person, if he shall actually reside or remain in British India for such space of time as aforesaid, shall be chargeable to the said Duties in the District in which he shall reside or be, for the year commencing on the 1st day of May preceding.

(3.) Any such person who shall depart from India, after claiming such exemption, and shall again return to India, on or before the 30th day of April next after such claim made, shall be chargeable to the said Duties in the District wherein he shall reside or be, as a person residing in India, for the whole of the year in which such claim shall have been made.

29. All lists, declarations, and statements, containing the amount of profits charged under Schedule II may be delivered to the respective persons, and in the manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

PART VIII.

Rules under Schedules I and II.—Assessments before Special Commissioners and Compositions.

Assessments before Special Commissioners.

LXXX. 1. Any person chargeable to the Duties contained in the said Schedules I and II, or in either of such Schedules, and who shall not claim the exemption or relief by reason of his whole income being less than 200 Rupees or 500 Rupees, hereinafter granted, may require, if he shall think fit, that all proceedings, in order to an assessment upon him, in respect of profits chargeable under the said Schedules, or either of them, shall be had and taken, by and before the Collector and the Commissioners for special purposes of the District, (if any such shall have been appointed,) instead of by and before the Assessor, the Collector, and the Commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains to the Collector of the District in which the same shall be chargeable, within the time to be limited by the general notice herein before directed to be given for delivery of all such lists and statements as aforesaid.

2. Thereupon the said Collector shall examine the said list and statement, and shall compute and assess the Duties which, according to his judgment, shall be chargeable upon the party under the said Schedule I or II, and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement to the Commissioners for special purposes, who shall examine the same, and make, or sign, and allow such an assessment of the said Duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged or to an objection to the said assessment by the Collector, in like manner and under the like rules and regula-

tions as in cases of appeals and objections against assessments made by the Assessor and Collector.

3. Every such appeal and objection shall be heard and determined by the Commissioners for special purposes in such Districts.

4. All and every the provisions hereinbefore contained respecting assessments by and before the Assessor, the Collector, and Commissioner for general purposes, shall be applicable to the assessments under the 8th Part of this Act.

5. The decision and assessment of the Commissioners for special purposes upon such appeal shall be final and conclusive in the matter, subject only to such surcharge as is in the 61st Section provided.

6. Any application to surcharge under that Section in such cases shall be made to, and shall be heard, and determined by the Commissioners for special purposes.

Compositions.

7. Every person desirous of compounding for the said Duties under Schedules I and II or either of these Schedules as hereinafter mentioned, in the first, second, or third years of this Act, in order to an assessment of the said Duties being made under the provisions of the Act, shall, at any time after he shall have delivered the list and statement of his profits under the said Schedules, or either of them, as required by the said Act, and before he shall have been assessed under the said Schedules or either of these for such years, deliver to the Assessor of the District a notice signed by such person of his desire to compound for the Duties thereon in the manner allowed by this Act; and shall state therein whether he desires to compound for five, four, or three years.

8. When such assessment shall have been made by the Commissioners for general purposes, or by the Commissioners for special purposes, as the case may be, (any appeal allowed by this Act having been first determined,) it shall be lawful for the said Commissioners, by whom the said assessment shall have been made, to contract and agree with such person for a composition for the said Duties on the terms hereinafter mentioned, for a period of not exceeding five and not less than three years, limited for the continuance of this Act, provided such person shall enter into, and sign a contract of compositions within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

9. The terms of such composition shall be the payment in each and every year of the said term of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of 1 Rupee for every 20 Rupees of the sum assessed as aforesaid, which addition shall be made by the said Commissioners to the said assessments so made for the first year of the said term.

10. In each subsequent year thereof, the assessment of the said Duties under Schedule II, upon the person who shall have entered into such contract of composition, shall be made by the Commissioners in a sum equal to the aggregate amount of the said first year's assessment, with the said additional rate thereon, and it shall not be neces-

sary for such person to deliver any further list, declaration, or statement of profits described in the said Schedule II. during the said term of composition.

11. Provided, always, that, if the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate shall be collected, levied, and recovered in like manner as any other assessment under this Act.

12. The contract of composition may be made in the form set forth in the sixth Schedule annexed to this Act.

Form and requisition of contract of composition.

13. Every such contracts of composition shall be made in two parts, which shall be severally signed by one of the Commissioners, and by the person compounding.

14. One of such parts shall be delivered to the person compounding, and the other part shall be transmitted to the Commissioner of Revenue of the Division, or in the Towns and Stations aforesaid, to the Chief Revenue Authority thereof.

15. Every such contract shall be an authority for the Commissioners to make an assessment on the party compounding for each year of the said term of composition in accordance to the terms thereof, and to cause the sum thereby assessed to be collected, levied, and paid over in such manner and by such means as are herein authorised, in relation to any other assessment made under this Act.

16. If any person who shall have compounded as aforesaid shall die or become bankrupt, or insolvent, before the expiration of the said term of composition, his contract of composition shall cease and determine on the 30th of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of Duty which, before the said day, shall have become payable and shall then remain unpaid.

Compensation to cease on 30th April next after Death or Bankruptcy of party compounding.

17. (1.) If any person who shall propose to compound for the Duties chargeable under Schedules I and II, or either of them, of this Act, shall wilfully make or deliver any false list, declaration, or statement of profits or gains described in the said Schedule, or shall wilfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such list, declaration, or statement; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said Duties than he shall be chargeable with, in order to compound thereon; or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of Duty than he ought to be charged with, the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made.

In case of fraud in compounding, composition to be void, and penalties incurred.

(2.) Provided that any sum of money which may have been paid under or in pursuance of such contract, shall be forfeited.

PART IX.

Rules under Schedule III.

LXXXI. The Duties hereby imposed contained in the Schedule marked III, shall be assessed and charged under the following rules, that is to say:—

SCHEDULE III.

1. The said last-mentioned Duties shall be paid by the Officers and persons entrusted with the payment of the interests, annuities, dividends, or shares of annuities charged in the said Schedule III on behalf of the persons entitled thereto, and shall be assessed by the Commissioners hereby authorised to be appointed for such purposes; and shall extend to all interests, annuities, dividends or shares of annuities whatever payable in India, out of any public revenues which shall become due on or after the 1st day of May 1860, except in the following cases of exemption from the said Duties.

2. (1.) The securities, stock, or dividends of every Savings Bank established by the Government within any part of British India, and the dividends or interests payable by any Savings Bank upon any funds therein deposited belonging to any depositor.

Exception in favor of any Government Savings Bank.

(2.) All claims to exemption under the last-mentioned Rule shall be made and disposed of, and re-payment of any sum retained and ordered to be refunded shall be made in the manner provided in Part XII of this Act, with respect to allowances under this Act.

3. The respective Officers and persons entrusted with the payment of the said interest, annuities, dividends, or shares of annuities shall on notice of the amount of each assessment, from time to time to be made as aforesaid, (which notice shall be given from time to time, as and when the interest, annuities, dividends, and shares aforesaid shall become payable, and before payment thereof,) set apart and retain the amount of Duty so assessed for the purposes of this Act.

4. (1.) Every such setting apart and retaining of the said Duties shall be deemed a payment thereof by, and on the behalf of, the persons entitled into the said interest, annuities, dividends, and shares respectively.

Such setting apart and retention to have the effect of a payment and discharge.

(2.) All persons are hereby required, on receipt of the residue of the said interest, annuities, profits, dividends, and shares over and above the Duty so assessed, to allow such payments in respect of the said assessments.

(3.) The Officers and persons so entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, or dividends, and shares, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid unto the persons to whom such interest, annuities, profits, dividends, and shares did or might belong, or were by law payable.

5. All monies so set apart by the Officers or persons as aforesaid, shall be paid from time to time, into such of the Treasuries of the Government as the local Government shall, from time to time, direct, into an account to be called "Income Tax Account."

PART X.

Rules under Schedule IV.

LXXXII. The Duties hereby imposed, contained in the Schedule marked IV, shall be assessed and charged under the following Rules:—

1. The said Duties shall be annually charged on the persons respectively, having, using, or exercising the Offices or employments of profit mentioned in the said Schedule IV, or to whom the annuities, pensions, or stipends mentioned in the same Schedule shall be payable for all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such Offices, employments, or pensions.

2. Each assessment in respect of such Offices or employments shall be in force for one whole year, ending on the 30th day of April, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such Office or employment, or the person for the time having or exercising the same.

3. Provided that the person quitting such Office or employment, or if dying within the year his representative, shall be liable for the arrears due before or at the time of his so quitting such Office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective Commissioners, and his successors shall be re-paid such sums as he shall have paid on account of such portion of the year as aforesaid, and each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year by lapse, death or otherwise, for which period the assessment thereon shall be discharged.

4. 1. The said Duties shall be assessed by the respective Commissioners for all the Offices in each Department in the place where the said Commissioners shall execute their Offices, although certain of the Offices in the same Department may be executed elsewhere; and shall be due and payable for the respective Officers and their successors for the time being.

5. 1. The said Duties shall be paid on all public Offices and employments of profit of the description hereinafter mentioned within British India, (that is to say)—(1) any Office or employment held under the Government, or the salary whereof, or emoluments attached whereof, are payable by the Government, or out of any public revenue in India,

(2.) Any Commissioned or Warrant Officer serving on the Staff, or belonging to Her Majesty's Army, or to Her Majesty's Indian Forces,

(3.) Any Commissioned or Warrant Officer in the Indian Naval Forces of Her Majesty, or in the establishment of the Government.

(4.) Any Office or employment of profit held in any Court of Justice, or under any Company or Society, whether corporate or not corporate.

(5.) Any Office or employment of profit, under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(6.) And every other public Office or employment of profit of a public nature.

6. The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the Government or by the subject, in the course of executing such Offices or employments, and shall be estimated on the profits of the preceding year, ending on the 30th of April, or on such other day on which the accounts of such profits have been usually made up.

7. (1.) In all cases where any salaries, fees, wages, or other perquisites, or profits, or any annuities, pensions, or stipends shall be payable at any public Office, or by any Officer of the Government, or by any agent employed in that behalf, the Duties chargeable under this Act, in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits; or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties on such Offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid).

(2.) Whenever the sum so payable shall be assessed by the Commissioners for general purposes in their respective Districts, they shall transmit an account of the amount of the Duties assessed to the Office where the same are payable, in order that the amount so assessed may be there stopped or detained.

8. In all cases where the salaries, fees, wages, allowance, or profits of any Officer chargeable to the said Duties shall not arise out of any of the Offices mentioned in the foregoing Rule, but shall arise from any other Office or employment of profit chargeable to the said Duties, and the salaries, fees, wages, perquisites, or profits, shall be payable at such Office by any Officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, or shall be payable by any Company in whose employment the person chargeable shall be, the Duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties (not otherwise paid) in the manner directed by this Act.

9. Such portion of the said Duties on Offices or employments of profit, or on annuities, pensions, or stipends as are charged with any sum money payable to any other person, shall be deducted out of the sum payable to such other person, as a like rate on such sum would amount unto. And all such persons, their agents, and receivers, shall allow such deductions and payments upon receipt of the residue of such sums.

10. Such portion of the said Duties charged on any Office or employment of profit, executed by any deputy or clerk, or other person employed under the principal in such Office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, as a like rate on such salary or profits would amount unto; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

11. In estimating the Duty payable for any such Office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, perquisites and profits thereof, or in passing the accounts belonging to such Office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said Commissioners and proved to their satisfaction.

12. Every person to be assessed for his office or employment, shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment, as if exercised at such Office, although the duties of such office or employment shall be performed, or any part of the profits thereof arising from such office or employment shall be payable elsewhere, within or out of British India, wherever he shall exercise his office or employment, shall be rated accordingly in the same District where such head office shall be established.

13. Where any person, who shall hold or exercise any public office or employment of profit, shall, at any time or times, during, or for, or in respect of any year of assessment, become entitled to any additional salary, fees, or emoluments beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such year, he may have been liable to be assessed, an additional or supplementary assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, fees, or emoluments, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time, during, or for, or in respect of the said year of assessment.

14. The several Commissioners authorised to act in the execution of this Act in relation to the Duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet and take the oaths hereby prescribed in that behalf, and shall have power to elect and appoint an Assessor, and if they shall deem it necessary, Assessors for each separate department with the cognizance of the said Commissioners.

15. The Assessors appointed by the Commissioners under Schedule IV shall, within a time to be fixed by the respective Commissioners, deliver to them their certificates of assessment in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act, in the department for which they shall be appointed Assessors, and of all pensions and stipends estimated according to this Act, with the names of the several Officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, without abatement or deduction, and without concealment or favor, upon pain of forfeiture for every neglect in the premises of any sum not exceeding Rupees 1,000 nor less than Rupees 200.

16. The said Assessors shall charge and assess themselves and all other Officers, Clerks, and persons employed in their respective departments of office, and with respect to the Duty on pensions or stipends, shall charge and assess all persons entitled unto any such pensions or stipends, and shall respectively make their assessment according to the provisions of this Act.

17. Every such Assessor shall have free access to all documents and papers whatever in their respective Offices, touching the salaries, fees, wages, perquisites, and profits of any Officer, Clerk, or person aforesaid, belonging to their respective Offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act; that they may be enabled to make a true assessment in pursuance thereof.

18. No person shall, in respect of the profits arising from any Office, or from any pension or stipend chargeable before the respective Commissioners appointed for those purposes in their respective departments of Office as aforesaid, be liable to the penalty herein contained, for not returning a statement of the profits arising from such office, pension, or stipend in pursuance of any general notice hereinbefore directed, nor in any case except where the Assessor for those profits respectively shall have required a return thereof in pursuance of Rule No. 17.

19. Where any persons holding any such office or employment, or entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the Commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such Offices, employments, pensions, or stipends, and the claim to such exemption shall be preferred and examined by the Commissioners for general purposes of the District, and the merits thereof shall be heard and determined by the said Commissioners under the regulations of this Act with respect to other assessments.

20. (1.) Where any office or employment of profit chargeable by this Act is, or shall be executed by deputy, such deputy shall in all cases where he shall be in the receipt of the profits thereof, be answerable for, and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment.

(2.) Where the salaries, fees, or profits of any Officer or Officers in any such Office shall be receivable by any one or more of the said Officers, for the use of such Officers, to be divided amongst such Officers in certain proportions; the Officer or Officers receiving such salaries, fees, wages, perquisites, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments, before any division or apportionment thereof.

21. The proper Officers or their respective deputies, and the receivers and pay-masters in every Public Department of Office, and in every other Office for which Commissioners are hereby intended to be appointed, in raising the Duties hereby charged on such Offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, and registered Officers, and the Secretary or Principal Agent or Manager of any Company in whose employment any person chargeable under this Act may be, shall, upon any request to him made by the Assessors of the said Duties, deliver gratis true lists or accounts of all such salaries, fees, and profits belonging to such Officers or persons respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said Assessors in charging the same.

22. If the said Assessors shall be dissatisfied with such accounts, it shall be lawful for them to require any Officer or person, whose Office shall not be truly valued in such account, to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act, a list or account of the salaries, fees, wages, perquisites, and profits of the Office exercised by him, which returns such Officer or person shall be obliged to make under the penalties contained in this Act for not making other returns hereby required, and papers in their respective Offices.

23. The said Assessors shall, from the documents and papers in their respective Offices, as well as from such lists and accounts as aforesaid, make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall, in like manner as is before directed with respect to Assessors for any District, bring in their said assessments to the respective Commissioners for their allowances.

24. The said Commissioners, if satisfied with the said assessment, shall allow and set their hands to the same, and if not satisfied therewith, shall correct and alter the same, and shall, to that end, possess and exercise all the powers and authorities herein conferred upon the said Commissioners for general purposes, so far as the same are applicable to an assessment of the said Duties under Schedule IV, and shall finally allow and set their hands to the said assessments when so altered and corrected as aforesaid.

25. The said assessments, when so allowed and signed as aforesaid, shall be in force for one year, commencing and payable at the like periods as the assessments in Districts are made payable.

26. The said respective Commissioners for the Duties on offices shall cause the like duplicates to be made of the said assessments and delivered to Collectors, with like warrants to collect the said Duties, as are before directed to be given to Collectors for any Districts.

27. The said Officers for collection and receipt of the said Duties on offices, shall have the like authority to demand and levy the said Duties as is herein given, to the Collecting Officer of any District.

28. Provided, always, that in all cases where the Duties on any salaries, fees, wages, perquisites, or profits of any office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective Commissioners shall cause the like duplicates to be delivered to the proper Officers in the respective Offices who shall keep true accounts of all monies stopped and detained under the authority of this Act, and account for, and pay away the same as directed in of this Act.

29. Where the Duties hereby chargeable upon any office or employment of profit, cannot be detained and stopped according to the provisions of this Rule, or the amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Commissioners for raising the Duties on the said offices shall and may certify in writing such neglect or refusal, and the sum payable by virtue of this Act.

30. When the last-mentioned Commissioners shall be distinct from the Commissioners for general purposes, such certificate shall be addressed to the Commissioners for general purposes, and upon the receipt of such certificate, or, in case the Commissioners for raising the Duties on the said Offices shall be also the Commissioners for general purposes, as soon as the same shall have been signed by them, the Commissioners for general purposes shall issue their warrant, authorising and empowering the Collecting Officer of the District where such Officer or person shall reside, to levy the said Duties from such Officer or person.

31. Such Collecting Officer shall thereupon execute such warrant accordingly, and shall levy the said Duties by the like ways and means, and under the like powers as is herein provided, in regard to the Duties under Schedules I and II, and as if such Officer or person were charged to the said Duties in such District.

32. The respective Assessors and Officers appointed to raise and assess, or levy, collect and pay the sums of money to be charged under Schedule IV of the Act, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same as are inflicted on such Officers respectively, for the like offences in respect of Schedules I and II, or either of them.

33. Such of the said Duties, levied under Schedule IV of this Act, as may be stopped and deducted out of the sums in respect whereof they shall be charged or deducted, shall be respectively stopped or deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

PART XI.

Discretionary modes of Assessment in particular Districts.

LXXXIII. Whenever it shall appear desirable to the local Government that the assessment to the Duties imposed under Schedules I and II of this Act, or either of them, in any District, Town, Village, or Tract of country, or in any portion or quarter of a District, Town, Village, or Tract of country, should be made by a Panchayet, or otherwise than according to the general provisions of this Act, it shall be lawful for such Government, subject to the approval of the Governor-General in Council, to order that the inhabitants of the said District, Town, Village, or Tract of country, or of the said portion of a District, Town, Village, or Tract, or any class of such inhabitants who shall be chargeable with such Duties, shall be assessed to the Duties mentioned in Schedules I and II of this Act, or in either of such Schedules, by Panchayet, or otherwise than according to the general provisions of this Act, and according to such mode of assessment as shall be directed by the

said local Government with such sanction as aforesaid, under the tenth part of this Act.

LXXXIV. It shall be lawful for the local Government, with such sanction as aforesaid, at any time after the said order shall have been in operation for one year, to rescind the said order, or from time to time to vary the same, and to alter the mode of assessment thereby directed.

LXXXV. Before any proceedings shall be had under such original order, or under any order varying the same, or in consequence of any such order of rescission, the Collector of the District shall cause such original order, or such varied order, or such order of rescission as aforesaid, to be published and notified in and throughout the said District, Town, Village, or Tract of country in the manner usual in such District, Town, Village, or Tract.

LXXXVI. Every such original order, and every order varying the same, and every such order of rescission, shall also be published in the *Government Gazette* of the Lieutenant-Governorship, or Province in or nearest to which the said District or Town, Village or Tract shall be.

LXXXVII. Whenever any such original order, or any order varying the same, shall have been made, the inhabitants of the said District, Town, Village, or Tract, or of such portion of such District, Town, Village, or Tract, or the Members of such class of the said inhabitants as aforesaid, who shall be chargeable with such Duties, shall, so long as such order shall be in force, be assessed in respect of all the property and profits mentioned in Schedules I and II of this Act, or in respect of all the property and profits mentioned in such one of the said Schedules as the said order shall direct, by punchayet or otherwise, according to the provisions of such order, and of the eleventh part of this Act; and not according to the general provisions of this Act.

LXXXVIII. Provided, always, that if any inhabitant of the said District, Town, Village, or Tract of country, or of the portion or quarter of a District, Town, Village, or Tract, included in any such said original order, or in any order varying or altering the same, or any Member of the said class of inhabitants included in the said order shall, within ten days after the said original order, or order varying or altering the same, shall have been so proclaimed as aforesaid, notify to the Collector of the District, that he is desirous to be assessed according to the ordinary provisions of this Act, such person shall not be assessed under the said order, but shall be assessed under the ordinary provisions of this Act as contained in the third and fourth parts thereof, as if no such order had been made.

LXXXIX. The assessment to be made under any such order of the local Government, shall be made by such punchayet or other persons appointed as aforesaid, to the satisfaction of the Collector of the District, who shall be at liberty to attend at any meetings of such punchayet or persons as aforesaid, or from time to time, to call for their proceedings.

XC. If the said punchayet or persons propose to make an assessment with which the said Collector shall not be satisfied, he shall require them to reconsider and revise the same from time to time, until he shall be satisfied with the said assessment.

XCI. If the said Collector shall not be satisfied with the assessment proposed to be made, after he shall have so required them to reconsider the same as aforesaid, and if they shall refuse or neglect to revise and alter the same to his satisfaction, the said Collector shall certify that he is dissatisfied with the assessment proposed to be made, and thereupon no further proceedings shall be held under the said order; but the said several persons in the said District, Town, Village, or Tract of country, or in the said portion of District, Town, Village, and Tract, or in the said class mentioned in the said order, and chargeable by the said Duties, shall be assessed to the said Duties in the manner prescribed, and according to the ordinary provisions of this Act, as contained in the fourth and subsequent parts thereof, and shall be liable to make all the returns, statements, and declarations, and to do the several acts and things in order to the said assessment, and shall be subject to the same proceedings as in the fourth and subsequent parts of this Act provided, as if no such order had been made.

XCII. If the said Collector shall be satisfied with any assessment made by such punchayet or persons as aforesaid, he shall confirm the same, and shall cause proclamation to be made as aforesaid, in the said District, Town, Village, or Tract aforesaid, that he has confirmed the said assessment.

XCIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and shall be subject also to be surcharged in case of fraud as in Section LXI of this Act provided.

Appeals from Assessment.

XCIV. (1.) If any person charged with the said Duties under any such assessment shall be dissatisfied therewith and shall, within days after the proclamation of the said assessment in the District, Town, Village, or Tract in which he shall reside at the time of the

said assessment, (or in case of his being prevented from appealing within the time by sickness or any other excuse that shall appear reasonable to the said Collector, within such further time as the said Collector shall allow for that purpose,) satisfy the said Collector that he ought to be allowed to appeal from the said assessment, (in which case the Collector shall certify that, to his judgment, the said person ought to be allowed to appeal as aforesaid,) he shall be at liberty, within the time aforesaid, to appeal from the said assessment.

2. Where special Commissioners shall have been appointed for the District in which the said person shall have been assessed, such appeal shall lie to the Commissioners for special purposes of the District.

3. Where no such Commissioners shall have been appointed, such appeal shall lie to the Commissioners for general purposes of the said District.

XCv. 1. The proceedings upon any such appeal shall be conducted according to the provisions of Part IV of this Act, so far as the same are applicable; and according to any regulations that may be passed in that behalf under Section C of this Act.

2. The persons so appealing shall return all such lists, statements, and declarations, and shall do all such acts and things, and shall be subject to the said several provisions in the said Part IV, provided in regard to persons appealing, except so far as the same may be modified or varied by any special provisions contained in any such regulations, in which case the provisions of such regulations shall be observed.

XCvi. If, upon the hearing of any such appeal, the said Commissioners shall be satisfied that the Collector has so certified as aforesaid, and shall be of opinion that the said assessment upon the person appealing as aforesaid is erroneous and excessive, the said Commissioners shall reduce the said assessment upon such person, and shall settle and ascertain, according to the best of their judgment, in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly, which assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as in the 61st Section of this Act is provided.

XCvii. If, upon the hearing of any such appeal, the person so appealing shall not satisfy the Commissioners that the Collector has so certified as aforesaid, and that the said assessment upon him was erroneous and excessive, his appeal shall be dismissed by the said Commissioners; and he shall be liable to be charged by them to the said Duties in a sum not exceeding double the amount at which he was assessed under the said assessment.

XCVIII. 1. In any such case, it shall be lawful for the said Commissioners to make a new distribution and apportionment, according to the best of their judgment, of the entire and aggregate sum assessed by the said punchayet or persons as aforesaid, among all the persons assessed by them, under the said order of Government, and to vary and increase the amount of assessment upon each of the said persons so assessed as aforesaid.

2. Before the said Commissioners shall finally increase the assessment upon any person who shall not have appealed to them, they shall cause notice to be given to such person to show cause before them why his assessment shall not be increased, and such person shall be entitled to be heard before the said Commissioners, in support of the said assessment, in the same manner and subject to the same regulations as persons appealing from assessments are entitled to be heard.

3. If such person shall not appear to show cause, or shall not, on appearing, show sufficient cause in the judgment of the said Commissioners against an increase of his said assessment, the said Commissioners shall increase the amount of his said assessment according to the best of their judgment.

4. If any such person shall show sufficient cause in the judgment of the said Commissioners against any increase of his assessment, the said Commissioners shall confirm his original assessment.

5. The assessment so varied and increased, or so confirmed by the said Commissioners, shall be final and conclusive.

XCIX. In all such cases of appeal it shall be lawful for the members of the punchayet or other body, from whose assessment the appeal shall have been preferred, or any of them, to attend before the said Commissioners and to support their said assessment.

C. 1. It shall be lawful for the local Government, with the consent of the Governor-General in Council in that behalf first had and obtained, from time to time to make such regulations as it may deem necessary for the following purposes, that is,

1st.—For determining the mode of constituting the punchayet or other body of persons employed to make such assessments, and of appointing and removing the persons constituting the same, and of filling up vacancies among such persons.

2nd.—For regulating the proceedings of any punchayet, or of any persons who may be employed to make assessment under the tenth part of this Act, and of revising and correcting the same.

3rd.—For enabling the said punchayet or persons making such assessment as aforesaid, when and if they shall make an aggregate assessment on the whole of the persons chargeable under such assessment, to duly apportion the aggregate sum assessed among the several persons included in such assessment, and to revise and correct such apportionment.

4th.—For regulating the proceedings before the Commissioners upon any appeal from any assess-

ment, and for enabling such Commissioners upon the allowance of any appeal, to make a new apportionment and distribution of the sums assessed.

5th.—Generally for effecting the said assessment, and for all matters properly incidental thereto.

2. Such regulations shall be published in the *Government Gazette* of the Presidency, Lieutenant-Governorship, or Province, in or nearest to which the said District, Town, Village, or Tract of country shall be situated, and shall also be published and notified by proclamation in the said District, Town, Village, or Tract in the manner usual therein.

3. Such regulations, when so published and notified, shall be binding on the several persons who shall have been assessed under such order, and shall, as to such persons, have the force and effect of law.

CI. The sums assessed under Part X of the Act shall be paid at the time and in the manner prescribed in the general provisions of this Act, except so far as the said order shall postpone the time, or modify or vary the manner of payment, in which case the said sums shall be paid at the time and in the manner directed by the said order.

CII. Upon any assessment being made under Part XI of this Act, the several provisions of this Act relating to the recovery of the Duties aforesaid, and the remedies in respect thereof, and the penalties and forfeiture for any refusal or neglect to comply with any of the regulations of this Act, shall extend to the persons so assessed as last aforesaid, and to the property of such persons.

PART XII.

Exemptions and Deductions.

CIII. Any person who shall be charged or chargeable to any of the Duties granted by this Act, either by assessment, or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, or shall have paid the same either by deduction or otherwise, and who shall prove before the Commissioners for general purposes, in the manner hereinafter mentioned, that the aggregate annual amount of his income, estimated according to the several Rules and directions of this Act, is less than Rupees 200, shall be exempted from the said Duties, and shall be entitled to be re-paid the amount of all deductions or payments on account thereof, in the manner hereinafter directed, except so much of such Duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from, or out of any payment to which such claimant may be or become liable.

CIV. Any person who shall be charged or chargeable as aforesaid to any of the Duties granted by this Act, or shall have paid the same either by deduction or otherwise, and who shall prove before the said Commissioners, in the manner hereinafter prescribed, that his total income

Exemption of persons from the Duty of 1 per cent, from excess above 2 per cent. or 3 per cent. Duty, whose income is less than 500 Rupees annually.

from every source, although amounting to 200 Rupees or upwards, is less than 500 Rupees for the year of the assessment of his profits or gains, shall be exempted and relieved from the whole of the Duty of 1 Rupee in every 100 Rupees for local purposes mentioned in the 2nd Section of this Act, and from so much of the Duty of 3 Rupees in every 100 Rupees assessed upon, or paid by him, under the 1st Section of this Act, as shall exceed the rate of 2 Rupees for every 100 Rupees of his profits, and shall be entitled to be repaid the amount of all deductions or payments on account of the said Duty of 1 per cent., or of the excess of the said Duty of 3 per cent., from which he shall be so exempted as aforesaid, except as in the last preceding Section of this Act is excepted.

CV. 1. The exemption and relief in the said Sections respectively mentioned shall be claimed and proved, and all proceedings thereupon shall be had (except in the case provided for in Section CXIV of this Act,) before the Collectors and Commissioners for general purposes in the District where the claimants shall reside (whether such claimant shall be personally charged in such District or not).

2. Such exemption shall be proved, and such proceedings shall thereupon be had pursuant to and under the powers and provisions by which the Duties in Schedule II are herein directed to be ascertained and charged, and subject to the rules and directions hereinafter contained.

CVI. Every person claiming to be entitled to such exemption or relief as aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the lists, declarations and statements required by this Act, or within such further time as the Collector or Commissioners respectively shall for special cause assigned allow, deliver, or cause to be delivered to the Assessor of the District where such claimant shall reside, a notice of his claim for such exemption, together with a declaration and statement signed by such claimant and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, for or on account of the Duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain under the authority of this Act, from or out of any payment to which he may be or become liable.

2. Every Assessor shall be at liberty to peruse and examine and to take copies of, or extracts from every such declaration and statement under the like powers as in other cases.

CVII. The Assessor shall transmit such notice, declaration, and statement to the Collector, and if the Assessor shall not object to such declaration within forty days after such transmission, or within such further time as the said

Collector, on just cause, shall allow to him to make such objection, and if the said Collector shall be satisfied with the justice of the said claim, the said Collector shall allow such claim of exemption or relief; and shall discharge, either wholly, or to the extent of such excess as aforesaid, as the case may require, the assessment made upon any property, or profits, or income of such person within the District of the said Collector.

CVIII. If it shall appear to the said Collector that any property or profits of such person is or are assessed, or liable to be assessed in any other District, the said Collector shall certify to the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned Chief Revenue Authority shall direct the assessment made upon any property or profits of such claimant, in any other District, to be discharged either wholly or to the extent of such excess, as aforesaid, as the case may require, and the same shall be discharged accordingly.

CIX. In case the Assessor shall object to any such claim as aforesaid in writing, suggesting to the said Collector that he has reason to believe that the income of such claimant, or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, or in case the Collector shall not be satisfied with the justice of such claim, then and in such case the merits of such claim for exemption or relief shall be heard and determined before the Commissioners for general purposes, under and subject to such rules, regulations, and penalties, as appeals under this Act are directed to be heard and determined.

CX. If such claim shall be allowed on appeal as aforesaid, the said Commissioners for general purposes shall grant and issue such certificates as aforesaid, and give all necessary directions consequent on such exemption and relief.

CXI. 1. If it shall be proved to the satisfaction of the Collector or of the Commissioners for general purposes respectively, that any person, whose claim for exemption or relief has been allowed in manner aforesaid, has been charged to, and has paid any of the Duties hereby granted by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled and from which a deduction is authorised to be made by this Act; or that such person has been assessed and has paid such Duties in respect of any interest, annuity, dividend, pension, or stipend payable to him out of the public revenue, then and in such case it shall be lawful for the said Collector, or for the Commissioners for general purposes respectively, to certify what shall have been so proved before them to the Chief Revenue Authority

rity aforesaid, by a certificate in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which, and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension, or stipend, in respect of which such claimant has been assessed, and the Duties whereon he has paid.

2. Thereupon the said last mentioned Revenue Authority shall issue to such claimant an order for the re-payment to him of the amount of the Duties certified to have been paid as aforesaid or of the excess of the said Duties certified to have been so paid as aforesaid, as the case may require, and such order shall be directed to such Officer of Revenue as shall be appointed in that behalf by the said Chief Revenue Authority, and shall authorize and require the re-payment of the said Duties, or of the said excess, as the case may be.

3. The same shall accordingly be repaid by such Officer on production and delivery to him of such order, taking the receipt of the party entitled by endorsement on such order.

CXII. The annual value of the property, or of the profits, or income of the nature described in Schedule I or Schedule II of this Act respectively, of any person claiming the said exemption, shall be estimated for the purpose of ascertaining his title to such exemption according to the Rules herein contained, relating to the said Schedule I and the said Schedule II respectively.

CXIII. Co-parceners, joint tenants, or tenants in common of, and persons having joint or undivided interests in the profits of any property whatever, and any joint tenants of lands and persons jointly holding lands in partnership or otherwise, and entitled to the profits thereof in shares, and any partners carrying on trade or exercising any profession together, and entitled to the profits thereof in shares, may severally claim such exemption and relief according to their respective shares and interests in the manner before directed, and such claims being duly proved to the satisfaction of the Collector or Commissioners to whom the same are made, may be proceeded upon as in the case of several interests.

CXIV. 1. Where the whole income of the claimant shall arise from an office or employment of profit, the Duties whereon are cognizable before Commissioners under Sections XIX, XX, XXI, or XXIII of this Act, or from a pension or stipend, the Duties whereon are cognizable under Section XXII of this Act, the claim to exemption or relief may be made to and allowed by the Commissioners by whom the said Duties are so cognizable.

2. If such claimant shall be out of British India, an affidavit stating the several matters required by this Act, taken before any person having authority to administer an oath in the place where such claimant shall reside, may be received by the respective Commissioners for executing this Act, in relation to the assessment on which such claim shall be founded.

CXV. Any such claim for exemption may be made by any guardian, trustee, attorney, agent or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described in such manner as they may act for others for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

CXVI. No person shall be chargeable to the said Duties in respect of any property, real or personal, or vested in, or held in trust for the Government, or the Secretary of State for India in Council, for public purposes—and all such property shall be wholly exempted from the said Duties.

CXVII. All Non-Commissioned Officers and Privates of Her Majesty's Forces, or of Her Majesty's Indian Military Forces, (or of any Police Force,) and all petty Officers not being Warrant Officers, and Private Sailors of Her Majesty's Navy, or of Her Majesty's Indian Naval Forces, or in the employment of the Government of India in the Marine Department, shall be wholly exempted from the said Duties in respect of any pay or allowance that they may receive from Her Majesty, or from the Government, or from any public revenue.

CXVIII. It shall be lawful for the local Governments of any Presidency, Lieutenant-Governorship, or Province, [subject to the approval of the Governor-General of India in Council,] upon the representation of the Chief Civil Officer or the Chief Revenue Officer in any Division or District in such Presidency, Lieutenant-Governorship, or Province that any property, moveable or immoveable, in such Division or District, solely employed for or dedicated to charitable purposes or public religious purposes, or that any person or class of persons in respect of any such property ought to be wholly or partially exempted from the said Duties, to order that such property, or such person, or such class of persons in respect of such property, shall be wholly or partially exempted from the said Duties; and to make such orders as may be necessary for securing and carrying into effect such exemption, and thereupon the property mentioned in the said order, and the person or class of persons mentioned in the said order, in respect of such property, shall be exempted and relieved from the said Duties, wholly or in part, to the extent, and according to the operation of such order.

CXIX. 1. Any person who shall have made insurance on his life, or on the life of his wife, or shall have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any Insurance Company duly registered under any Act of the Imperial Parliament, or under any Act of the Governor-General of India in Council, or authorised by law to car-

Persons who have made Insurance or contracted for a deferred Annuity on the lives of themselves or wives, to be allowed an abatement of Duty in respect of the annual premiums or sums paid.

ry on business without registration, and any person who shall be liable to the payment of an annual sum, or to have an annual sum deducted from his salary or stipend, in order to secure a deferred annuity to himself or to his widow, or a provision to his children after his death, shall be entitled to deduct the amount of the annual premium paid by him for such insurance or contract, or the annual sum paid by him, or deducted from his salary or stipend as aforesaid, from any income or profits in respect of which he shall be liable to be assessed under any of the Schedules of this Act, excepting Schedule III; or to have any assessment which may be made upon him under any of the said Schedules, except Schedule III, reduced or abated by the deduction of the amount of the said annual premium or sum from the amount of the profits or income on which such assessment has been made.

2. Or if such person shall be assessed to Duties under any of the Schedules contained in this Act and shall have paid such assessment, or shall have paid or been charged with any of the said Duties by deduction or otherwise, such person, on claim made to the Commissioners for special purposes of the District, or, when no such Commissioners shall have been appointed, to the Commissioners for general purposes, and on production to them of the receipt for such annual payment or sums, and on proof of the facts to the satisfaction of the said Commissioners, shall be entitled to have repaid to him such portion of the said Duties paid by such person as the amount of the said annual premium or sum bears to the whole amount of his profits and gains on which he shall be chargeable under all or any of the Schedules of this Act.

3. Provided always, that no such abatement, allowances, or re-payment as aforesaid, shall be made in respect of any such annual premium or sum beyond one-sixth part of the whole amount of the profits and income of such person so chargeable as aforesaid, nor shall any such deduction or abatement entitle any such person to claim exemption or relief from Duty, on the ground of his profits or income being thereby reduced below 200 Rupees, or 500 Rupees, as the case may be.

Relief from Double Assessments.

CXX. 1. Whenever any person shall have been assessed to any of the Duties granted by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause and on the same account, and for the same year, it shall be lawful for him to apply to the Commissioners for general purposes, acting for the Division or place for which he shall have been so assessed, for the purpose of being relieved from such double assessment, and the said Commissioners, on due proof thereof to their satisfaction, shall cause such assessment or such part thereof as shall be a double charge as aforesaid to be vacated.

2. Such proof may be either by a certificate of the assessment made on the party, under the hands of the Commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included in an assessment made by them on the

same party on the same account and for the same year, or by other lawful evidence given of those facts on the oath of any credible witnesses.

CXXI. Whenever it shall be found to the satisfaction of the Chief Revenue Authority aforesaid, that any such double assessment as aforesaid has been made and has not been vacated, and that payment has been made of both assessments, it shall be lawful for the said Chief Revenue Authority to order and direct the Collector, or any Officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him and paid as aforesaid.

CXXII. I. If within or at the end of the year current, at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the Duties contained in either of the Schedule I or II, shall find and shall prove to the satisfaction of the Commissioners by whom the assessment was made and allowed, that his profits during such year for which the computation was made fell short of the sum so computed in respect of the same source of profits on which the computation was made, it shall be lawful for the said Commissioners to cause the assessment made for such current year to be amended in respect of such source of profit, as the case shall require; and in case the sum assessed shall have been paid, to certify under their hands, to the Commissioner of the Division, or in any of the said Presidency Towns or Stations to the Chief Revenue Authority of the Towns or Stations, the amount of the sum overpaid upon such first assessment.

2. Thereupon the said Commissioner of Revenue, or Chief Revenue Authority aforesaid, shall issue an order for the re-payment of such sum as shall have been so overpaid, which order shall be directed to such Officer of Revenue as the said Commissioner of Revenue, or the Chief Revenue Authority aforesaid, shall appoint in that behalf, and shall authorise and require the re-payment of the said sum so overpaid as aforesaid.

3. Such sum shall accordingly be paid by such Officer on production and delivery to him of such order, taking the receipt of the party entitled to the same by endorsement on such order.

CXXIII. I. In case any person charged to the said Duties under Schedule II shall cease to exercise the profession or to carry on the trade in respect whereof such assessment was made, or shall die, or become bankrupt or insolvent before the end of the year for making such assessment, or shall, from any other specific cause, be deprived of, or lose the profits on which the computation of Duty charged in such assessment was made, it shall be lawful for such person or his representative to make application to the Commissioners for general purposes of the District, within three calendar months after the end of such year, and on due proof thereof to their satisfaction, the said Commissioners shall cause the assessment to be amended as the case may require, and give such relief to the party charged, or his representatives, as shall be just.

2. In cases requiring the same, the said Commissioners shall certify in the manner provided in the Section of this Act; and upon such certificate, the Commissioner of Revenue, or the Chief Revenue Authority aforesaid shall, in the manner provided in that Section, order re-payment to be made of such sum as shall have been overpaid on the assessment amended or vacated, which re-payment shall be made in the manner provided in the said Section.

3. Provided, always, that where any person shall have succeeded to the trade of the party charged, no such amendment shall be made, unless it shall be proved to the satisfaction of the said Commissioners that the profits of such trade have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof; but such person so succeeding to the same shall be liable to the payment of the full Duties thereon, without any new assessment.

CXXIV. 1. If any difference shall arise between any persons to whom any interest, rent, rent charges, annuity, quit rent, or other rent, or annual payment shall be payable, touching the same, to be deducted thereof on account of the Duties hereby charged having been paid, or between the owner or person in receipt of rent for the time being, and any former owner or person in receipt of rents of any lands, or his representative or assigns, touching the proportion of Duty to be paid or allowed by either party, the Commissioners for general purposes, in their several Districts, shall have authority to settle the proportions of such payments and deductions, as shall be according to the directions of this Act; and, in default of payment, to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the Collector or party, as the case may require.

2. In such cases the judgment and determination of such Commissioners shall be final.

CXXV. In the computation of Duty to be made under this Act for any purpose whatsoever, it shall not be lawful to make any other deductions than such as are expressly allowed by this Act, nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the Duty so to be charged is allowed to be deducted on making such payment, nor to make any deduction from the profits arising from any property chargeable with Duty under Schedules I and III of this Act, or either of them, or from any office or employment of profit, chargeable under Schedule IV of this Act, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession.

PART XIII.

Mode of Payment and Collection of the Duties.

CXXVI. The Duties assessed under this Act, except where the same shall be detained and stopped at the respective Offices, shall be payable in each year by four

quarterly instalments at the times following, that is to say, on or before the 1st day of August for the first quarterly instalment, on or before the 1st day of November for the second quarterly instalment, on or before the 1st day of February for the third quarterly instalment, and on or before the 1st day of May for the last quarterly instalment in each year.

CXXVII. 1. The respective Commissioners executing this Act, in relation to any of the Duties hereby imposed, shall, as soon as possible, after all appeals made to them as aforesaid shall have been determined, issue out and deliver to the respective Collectors duplicates of the assessments of the aforesaid Duties charged at the respective rates mentioned in the respective Schedules of this Act, distinguishing the amounts charged under each of the said Schedules.

2. Such duplicates shall, except in the cases provided for in Sections CXXXII and CXXXIII of this Act, contain the names and descriptions of the persons assessed and charged.

3. Such duplicates, when received by the Collector, shall be a sufficient warrant (and authority) to him for the levying and collecting of the said Duties assessed under this Act, and specified in the said duplicates as the same shall become payable by such instalments as aforesaid, in the manner hereinafter directed.

CXXVIII. Wherever a Treasury or Office for the receipt of the Duties under this Act shall have been established within 5 miles of the place where any person assessed under this Act shall reside, such person shall pay the instalments of Duties with which he shall have been charged as aforesaid, at such Treasury or Office to the Officer in charge thereof for the time being, within seven days after the said instalments shall have become payable.

CXXIX. 1. Where no such Treasury or Office for the receipt of Duties shall have been established within 5 miles from the place where any person assessed under this Act shall reside, the Collector of the District shall deliver a memorandum, signed by such Collector, of the amount of the instalments payable by any such person so residing more than 5 miles from any such Treasury or Office as aforesaid, and of the name and place of abode of such person, to a collecting officer or person to be appointed in that behalf by the Collector.

2. Such collecting officer or person shall, within 5 days after such memorandum shall have been delivered to him as aforesaid, make demand of the person named in such memorandum, or at the place of abode mentioned in such memorandum, of the amount of the instalment therein mentioned.

CXXX. Whenever any payment shall be made, either at such Treasury or Office, or to any collecting officer or person as aforesaid, to whom any such memorandum as aforesaid shall have been delivered by the Collector, of any instalment of Duties assessed under this Act, the officer or person receiving the same shall give a receipt

Commissioners to deliver duplicate assessment to Collector, which shall be sufficient authority to him to levy.

Commissioners to settle differences respecting deductions to be made on account of Duties.

When a Treasury has been established within 5 miles, the person assessed shall pay into such Treasury.

Otherwise Collector to deliver memorandum to a Collecting Officer.

Who shall demand payment from persons assessed.

On payment, receipt to be given.

Duties to be payable by four quarterly instalments.

under his hand, unto the person who shall pay the same, and such receipt shall be a full and complete discharge to every person who shall pay the same for the sum so paid as aforesaid.

CXXXI. The Collector of each District shall cause general notice to be given in his District by proclamation in the manner usual in the said District, and also by affixing such notice at the Office of the said Collector, of the Treasuries or Offices established by the Government within the said District for the receipt of the said Duties, or of the officers or persons to whom the said Duties at different places within the said District, may be paid.

Mode of payment of Duties under Schedule II, when parties desire to pay according to Numbers or Letters.

CXXXII. 1. All assessments upon profits under Schedule II, made by the Commissioners for general purposes, or by the Commissioners for special purposes, shall be entered in books, with the names and descriptions of the persons to be charged therewith, and their respective places of abode set opposite thereto, which entries shall respectively be numbered progressively, or lettered or distinguished by numbers or letters, as the said Commissioners shall think proper.

2. When, and as soon as the said Commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the Duty at the proper Treasury or to the proper Officer for receipt within the time limited by this Act for payment thereof, and in case the said Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such Commissioners, specifying the amount of the sums to be paid within one year upon such assessment.

3. Every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said Commissioners, to which such certificate shall relate, without naming or otherwise describing the person charged.

4. Such certificate shall, on production thereof, be a sufficient authority to the said Officer for receipt, from time to time, to receive from any person bearing and producing such certificate, the amount of the sums therein contained in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof.

5. On the payment of the sums contained in any such certificate, or any proportion thereof, the said Officer for receipt shall give certificates for the same, acknowledging the receipt of the sums paid on account of the certificate of the said respective Commissioners, by the number or letter marked therein, as before directed.

CXXXIII. It shall be lawful for the respective Commissioners, whether for general or special purposes, to issue out and deliver to the respective Collectors duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, and all such sums shall be paid to the respective Officers for receipts: and such part thereof as shall not be so paid to them, may be levied and collected as herein is mentioned.

CXXXIV. 1. The Duties payable on such last-mentioned assessments under Schedule II, at the proper Treasury, or shall be paid to the proper Officer for receipt, by such instalments as by this Act is directed, on or before the respective days appointed for such payments.

Persons charged to pay the Duties to the proper Officers for Receipts; and, in default, the Duties may be levied in the ordinary way.

2. The certificates hereby required to be given on such payments shall be delivered to the respective Commissioners, or to their Clerk at their Office, before the time when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid.

3. If any person shall neglect to pay such Duties at the time and in the manner hereby directed for payment thereof, or having paid the same, shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the Commissioners by whom the assessment shall have been made, and they are hereby required to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, with his name and description, to the Collector, in order that he may levy the sum in arrear and unpaid, and such sums shall therefore be levied according to the provisions hereinafter contained.

CXXXV. In all cases where the Commissioners shall not have received a declaration of the intended payment to the Officer for receipt, as aforesaid, of the Duty to be charged under Schedule II, or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the Collector, with the names and descriptions of the parties charged therewith, as provided in Section CXXVII of this Act.

CXXXVI. If after the receipt of any such declaration, the Duties shall not be duly satisfied and paid accordingly, the said Commissioners shall cause the names of the defaulters, and the amount of Duty assessed on each, to be inserted, from time to time, in the duplicate assessment of the Collector; and such duplicate shall be of the like force and effect for collecting the sums, and such sums shall be levied as if such names and sums had

been inserted therein at the time of issuing such duplicate.

CXXXVII. Whenever the amount of any instalment of the said Duties

In default of payment, Collector may proceed to recover arrears by distress or attachment and sale of moveable and immoveable property.

shall not be paid in manner aforesaid, by the person liable to pay the same within seven days after the day appointed by this Act aforesaid, for the payment of such instalment, the Collector shall proceed for the recovery of such instalment, by a distress and sale of the moveable property or attachment and sale of the immoveable property of the person so making default.

CXXXVIII. In the seizure and sale of move-

able property for arrears of assessment, the following Rules shall be observed :—

1st.—The Collector shall employ a person to

distrain the property, herein-after called the Distraining Officer, and shall furnish to such Officer a demand in writing signed by the Collector, or by some Officer empowered by him in that behalf, specifying the amount of the arrear for which the distress may be issued, and the date on which the arrear fell due.

2nd. The Distraining Officer shall produce the

writing as authority for making the distress, and on the day on which the property may be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place where may be lodged or kept.

3rd.—The writing shall further set forth that

the distrained property will be brought to public sale within days, unless the amount and the expense of the distress be previously discharged.

4th.—When a defaulter shall be absent, a copy

of the writing, with the endorsement, shall be fixed or left at his usual place of residence, before the expiration of the third day, calculating from the day of the distress.

CXXXIX. When a defaulter, on receiving

notice, shall neglect to pay the amount due, or when a defaulter shall have absconded, or be otherwise not forthcoming, so that the notice cannot be served upon him, the Distraining Officer shall, in either case, transmit an inventory of the property distrained to the Collector.

CXL. When a defaulter shall tender payment

of the arrear demanded, after his property shall have been distrained before the day fixed for sale, together with payment of the necessary expenses attending the distress, the Distraining Officer shall receive the amount of such arrear and expenses, and shall forthwith release the property.

CXLI. The distress levied shall not be excessive, and the property dis-

trained shall be as nearly as possible proportionate to the amount of the arrear.

CXLII. The distress shall be made after sun-

rise and before sunset, and not otherwise.

CXLIII. The Distraining Officer shall have

power to force open any stable, cow-house, golah, granary, godown, out-house, or other building, as also to enter any dwelling-house, the outer door of which may be open, (excepting, the apartments in such dwelling-house appropriated for the zenanah or residence of women, which, by the usage of the country, are considered private,) and to break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein.

CXLIV. 1. Where a Distraining Officer shall

have reason to suppose that the property of a defaulter is lodged within a dwelling-house, the outer door of which may be shut, or within any apartments appropriated to women, which by the usage of the country are considered private, such Officer shall represent the same to the head Officer of the Police, (within whose jurisdiction the house may be situated,) and on such representation the head Officer of the Police shall send a Police Officer not under the degree of a

to the spot, in the presence of whom the Distraining Officer may force open the outer door of such dwelling-house.

2. The Distraining Officer may also, in the presence of the Police Officer, after due notice given for the removal of women within a zenanah, and after furnishing means for their removal in a suitable manner, (if they be women of rank who, according to the custom of the country, cannot appear in public,) enter the zenanah apartments for the purpose of distraining the defaulter's property therein; but such property, if found, shall be immediately removed from such apartments, after which they shall be left free to the former occupants.

CXLV. Immediately on the occurrence of an

arrear, or at any subsequent period, the Collector shall have authority to attach at his discretion the whole or such portion of a defaulter's immoveable property as he may deem sufficient to answer the amount in arrear; but the previous sanction of the Chief Revenue Authority of the Division shall, in all cases, be necessary for the sale of immoveable property.

CXLVI. When a defaulter shall not have any

moveable property, of which distraint can be made, or when, after the moveable property of such defaulters shall have been distrained and sold, the arrear due, with interest, and all expenses of the distress and sale is not liquidated by the proceeds of such sale, the Collector may, with such sanction as aforesaid, proceed to sell the immoveable property of the defaulter.

CXLVII. The person or Officer employed by the Collector to sell moveable property distrained, or immoveable property attached under this Act, shall cause to be affixed to the outer door of the defaulter's house a list of the property to be sold, with a notice specifying the place where, and the day and hour at which the property will be sold, and shall cause proclamation of the intended sale to be made in the manner usual in the District in such place or places as the Collector may consider necessary to give due publicity to the sale.

CXLVIII. No sale of immoveable property shall take place until after the expiration of a period of fifteen days from the date on which the notice may be so affixed.

CXLIX. 1. At the appointed time, the property, moveable or immoveable, shall be put up for sale under the order of the Collector in one or more lots, as the Collector or the Officer employed by him in that behalf shall direct, and shall be sold to the highest bidder.

2. When the property shall be sold for more than the amount of the arrear, the overplus, after deducting expenses of process and interest, shall be paid to the defaulter.

CL. When the immoveable property of a defaulter is first attached and sold, if the arrears due, with expenses of attachment and sale, and all other just charges, be not fully liquidated by the sale, the Collector may cause the moveable property of the defaulter to be distrained and sold for the recovery of the balance thereof, with interest, and all expenses of the distress and sale.

CLI. 1. If any person assessed to the said Duties shall remove out of the District in which he shall have been assessed, without first paying or discharging all the Duties charged upon him

which shall be due and payable, and without leaving in such District sufficient property whence the whole of the said Duties may be raised and levied; or if any person shall reside in any other District than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Collector of the District in which such assessment or charge shall have been made, to certify to the Collector of the District within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear, and unpaid as aforesaid.

2. Such last-mentioned Collector shall thereupon cause the whole of the Duty so remaining in arrear and unpaid as aforesaid to be raised and levied, together with the costs and charges attending, in the same manner as if the said person had been assessed in the District of the said last-mentioned Collector.

CLII. The fees payable upon distraints or attachments under this Act shall be such as are set forth in the Table of Fees in the Schedule hereto annexed, and marked VII.

Proclamation to be made of the time of sale and of the property to be sold.

Sale how to be conducted.

When Collectors may sell the moveable property after the immoveable property of the defaulter has been distrained.

Arrears to be levied by distress in the District where the party resides.

The fees upon distraints should be according to Table of Fees in Schedule VII.

CLIII. Instead of proceeding by distress and sale, or by attachment and sale, or in case of failure to realise thereby the whole or any part of the Duty assessed and payable under this Act, the Collector of the District may, if he shall think fit, and if any instalment shall remain unpaid for more than fourteen days after the day appointed for the payment thereof file in any Court of competent jurisdiction within the District in which the person liable shall reside, whether established by Royal Charter or not, a certificate that such person has been duly assessed under this Act, specifying the yearly sum in which and the period for which he shall have been so assessed: stating that an instalment of the said Duties so assessed remains unpaid, stating the amount of such instalment, and the time at which it became payable.

CLIV. Such certificate shall have the same effect in regard to the person and property, moveable or immoveable, of the said defaulter, as if a final decree or judgment had been obtained by the said Collector on behalf of the Secretary of State in Council against such person for the payment of the said arrears of Duty in a regular suit in the said Court, and it shall be lawful for the Collector to take the same proceedings by execution and process of the said Court as he would have been entitled to take such final decree or judgment.

CLV. All such Duties as shall be duly assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the direction herein mentioned, shall also be recoverable as a debt to, and in the name of the Secretary of State for India in Council.

CLVI. The claim of the Government for all sums payable for the said Duties shall have priority over all other claims upon any immoveable property attached, or upon any moveable property distrained under this Act.

CLVII. 1. No goods or chattels belonging to any person at the time any of the Duties to be assessed under this Act shall become in arrear, shall be liable to be taken by virtue of any execution or other process, warrant or authority, or by virtue of any assignment, or on any account or pretence whatever, (except at the suit of the landlord for rent,) unless the person at whose suit the execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods and chattels, pay, or cause to be paid to the proper Officer all arrears of the said Duties which shall be due at the time of seizing such

Such Certificate shall have the effect of a final decree.

Duties shall also be recoverable as a debt, and in the name of Secretary of State for India in Council.

Such claim shall have priority over all other claims.

Goods of defaulters are not to be removed under any execution or assignment, until all Duties are paid.

Exception in favor of land lord's claim to arrear rent.

goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided that the said Duties shall not be claimed under this Section for more than one year.

2. The exception herein before contained as to Landlord's claim shall not extend beyond six months. the landlord's claim to rent shall not extend beyond six months' arrears of any rent due to the said landlord.

CLVIII. When any person chargeable with the Duties hereby made payable as aforesaid shall be under the age of twenty-one years, or when any person so chargeable shall die, in every such case the parents or guardians of such infant, upon default of payment by him, and the representative of the person so dying, shall be, and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with, and if such parents or guardians, or such representatives shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said Duties; and the parent or guardian making payments as aforesaid shall be allowed every sum paid for such infant in his accounts, and all representatives shall be allowed to deduct all such payments out of the assets of the person so dying.

CLIX. If this Act shall not be executed in any District previous to the time appointed for the payment of the first or any subsequent instalment of the said Duties, or within the year of assessment, it shall be lawful for the Commissioners executing this Act, who shall have made or allowed any assessment after the period appointed for any such payment, (which they are hereby declared to be competent to do,) from time to time, when and as the same shall be necessary, to settle and adjust at what time any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable.

PART XIV.

Application of the Duties.

CLX. All monies arising from the Duties hereby imposed (the necessary charges of raising and accounting for the same excepted,) shall be paid into such of the Treasuries of Her Majesty's Government in India as the local Government shall from time to time direct, to an account to be headed Income Tax Account.

CLXI. 1. Separate accounts shall be kept at the said Treasuries of all sums paid in on account of the said 3 per cent. Duty, and of those paid on account of the said 1 per cent. Duty.

2. Separate accounts shall also be kept at the said Treasuries.

Separate account also to be kept in respect of 1 per cent Duty.

1st.—Of sums paid in Presidency Towns and Strait's Settlements.

2nd.—Of sums paid in Towns in which Act XXI of 1850 is in force.

3rd.—Of all other sums paid in each District.

1st.—Of such sums paid in on account of the said 1 per cent Duty, as shall have been assessed upon persons residing in, or carrying on businesses in, or upon any house or land in any of the Presidency Towns or Stations.

2ndly.—Of such sums paid in on account of the said 1 per cent. Duty as shall have been assessed upon any person residing in, or carrying on business in, or upon any house or land in any Town or Suburb not within the Presidency Towns or Stations aforesaid, wherein Act XXVI of 1850 shall be in force, and Commissioners shall have been appointed under that Act, and,

3rdly.—Of all sums paid in or on account of the said 1 per cent. Duty as shall have been assessed upon any other person, or any other houses or lands in each District.

CLXII. The said sums paid into the said Treasuries, on account of the said 3 per cent. Duty, shall be transferred, from time to time, for the service of the Government of India, in such manner, at such times, and under such authority, rules and regulations as are, or may be appointed or made, with regard to any other monies arising from Duties payable to the said Government, or as the Governor-General of India in Council shall, from time to time, direct or appoint.

CLXIII. Of the said sums so paid into the Treasury to the said Income Tax Account, the net sums paid in on account of the said one per cent. Duty by persons whose incomes shall exceed Co's Rupees 500 in the year, shall, after deducting all charges and expenses relating thereto, be paid over and accounted for in the manner and according to the following Rules:—

1st.—When the said sums shall have been assessed upon persons residing or carrying on trade in, or upon lands or houses in any of the Presidency Towns or Stations aforesaid, in which any Municipal Commissioners shall have been appointed, and shall be acting under Act XIV of 1850, the same shall be paid and accounted for to the said Municipal Commissioners, to a separate account to be kept by the said Commissioners, and to be headed Income Tax Account.

2nd.—When the said sums shall have been assessed upon persons residing, or carrying on trade in, or upon lands or houses in any Town or Suburb, not within any of the said Presidency Towns, wherein Act XXVI of 1850, or any Act by which the same may be amended, or which may be substituted for the same, shall be in force, and wherein Commissioners shall have been ap-

pointed, and shall be acting under the said Act, the same shall be paid over and accounted for to the said Commissioners to a separate account to be headed Income Tax Account.

3rd.—When the said sums shall have been assessed upon any other persons, or any other houses or lands than those mentioned in the 2nd and 3rd Clauses of this Section, the same shall be paid over and accounted for to such Commissioners as the local Government shall, from time to time, appoint for the District in which the said sum shall have been assessed and received, to be called "Commissioners for local purposes" to an account to be headed Income Tax Account.

CLXIV. 1. In each and every District in India, not being within any of the Presidency Towns or the Settlement aforesaid, the several local Governments shall appoint such and so many persons, not less than (three) in number, as it shall deem expedient to be Commissioners for local purposes under this Act, within the said several Districts respectively, of whom at least (one) shall be a person not in the service of or holding any office under the Government.

2. Provided that, if it shall appear to the local Government that no person, competent to exercise the duties of Commissioners, can be found within the District, or if any person being so appointed as aforesaid shall decline or neglect to take upon himself the execution of the said office, and in the judgment of the local Government it be deemed expedient to appoint a person in the service of Government in the place of such person, it shall be lawful for the said local Government, subject to such approval as aforesaid, to appoint a person in the service of the Government to be one of the said Commissioners in lieu of the person so declining or neglecting.

CLXV. 1. It shall be lawful for the local Government, if it shall think fit, with the sanction of the Governor-General of India in Council, to direct that any District, not being within any of the said Presidency Towns or the said Settlements, shall be divided, for the purposes in the 14th Part of this Act mentioned, into two or more Divisions: and to appoint "Commissioners for Local Purposes" for and in each of such Divisions respectively.

2. Such Commissioners, when so appointed shall have all and every the powers and authorities within the Division for which they shall have been appointed, as the said Commissioners for local purposes appointed for any District shall have

CLXVI. In case of any such division of any District for the purposes last aforesaid, separate accounts shall be kept at the Treasury into which the Duties levied in, and on account of such District shall be paid as aforesaid, of all such sums paid in on account of the said 1 per cent. Duty as shall have been assessed upon or received from any person residing or carrying on business on any

lands or houses in each of the Divisions of such District.

CLXVII. In such case such sums only as have been assessed upon and received from the persons on the lands and houses within each of the said Divisions of the District, shall be paid and accounted for to the Commissioners for local purposes appointed for such Division.

CLXVIII. The Commissioners for local purposes shall be, from time to time, appointed and shall be removable, and vacancies in their number shall be filled up, in the manner provided in Section IX. of this Act in regard to Commissioners for general purposes.

CLXIX. The Commissioners for local purposes so appointed as aforesaid, shall not exercise any of the powers hereby conferred on them within, or in respect of, any Town or Suburb in which Act No. XXV of 1856 or Act No. XXVI of 1850 shall be in force and in which Commissioners shall have been appointed and shall be acting under either of the said Acts.

CLXX. 1. The said Municipal Commissioners, the said Commissioners under Act XXVI of 1850, and the said Commissioners for local purposes respectively, shall apply the several sums of money paid to them as aforesaid under this Act in and upon the construction of such new public works and improvements in and of the said several Presidency Towns and Stations, the said Towns and Suburbs, and the said Districts or Divisions respectively, for which they shall have been appointed as aforesaid, as the local Government shall, from time to time, approve or direct.

2. The said Commissioners shall account for the application and expenditure of the said sums in and upon such new works and improvements, in such manner and at such times as the said local Government shall appoint and direct, by any rules and orders made and passed by such Government with the sanction of the Governor-General in Council, and published in the Gazette of the Presidency, Lieutenant-Governorship, Province, or Station, in or nearest to which the District or place, for which such Commissioners shall have been appointed and shall be acting, shall be situated.

PART XV.

Penalties.

CLXXI. If any person shall act as a Commissioner in relation to Schedule II (except in administering the oath prescribed in Section) or shall act as a Clerk to Commissioners, or as an Assessor, or as an Officer of Receipt in relation to the Duties in Schedule II, before he shall have

taken the oath hereby required to be taken by him, he shall forfeit a sum not exceeding Rupees 500.

CLXXII. If any Commissioner, or any member of any punchayet appointed under this Act, or any person appointed to make any assessment under this Act, or if any Collector or Assessor under this

Act, shall knowingly or wilfully, through corruption, partiality, or favor, over-rate or under-rate, or omit to charge any person chargeable under this Act, or charge any person not chargeable under this Act, or shall be guilty of any corrupt, vexatious, or fraudulent practices, or of any extortion, or attempt to extort any money or valuable things in the execution of his office, or shall conduct himself with partiality or unfairness therein, such Commissioner, member of punchayet, or person so appointed to assess as aforesaid, and such Collector or Assessor shall be deemed guilty of a misdemeanor, and shall, for every such offence, be liable to imprisonment, with or without hard labor, for a period not exceeding one year, and to forfeit a sum not exceeding Rupees 1,000.

CLXXIII. Every Assessor or Assistant Assessor who shall wilfully, or without reasonable cause, neglect to appear before the Collectors or Commissioners of the District on any occasion on which he ought to appear under

any of the provisions of this Act, or refuse to make such oath as herein in that behalf prescribed, or who shall, without reasonable cause, omit or neglect to return to the Collector the name of any person whose name ought to be included in any such list, as by this Act is required, shall forfeit for any such omission or neglect any sum not exceeding Rupees 200.

CLXXIV. If any Clerk to the Commissioners appointed under this Act shall wilfully delay or obstruct the execution of this Act, or shall wilfully misconduct or negligently conduct himself in the execution of this Act, he shall forfeit the sum of Rupees 200.

CLXXV. If any officer or person employed to receive or collect any Duties under this Act: 1st—Shall fraudulently collect or attempt to collect any money on account of Duties under this Act from any person not charged therewith; or

2ndly.—Shall fraudulently receive or collect, or attempt to receive or collect, from any person or persons more money than is actually charged against such person upon his assessment; or

3rdly.—Shall receive or collect any money whatsoever under color of this Act, and not pay over and account for the whole of such money; or

4thly.—Shall fraudulently alter any duplicate or warrant, or any memorandum or document mentioned in this Act, after the same has been delivered to him as aforesaid; or

5thly.—If any such officer or any person employed or authorised to serve any notice, or to make any distress, attachment, or sale under this Act, shall extort or obtain, or attempt to extort or obtain, any sum of money or valuable thing other than such money as he shall have been authorised to receive or collect under this Act, from any person whatever, under color of his employment or authority, or as a bribe for forbearing to exercise any employment or authority under this Act, such

officer or person shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment, with or without hard labor, for a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding Rupees 1,000, and shall also forfeit and refund or pay to the party aggrieved, if he shall have received any sum of money or valuable thing, double the amount, or double the value of the thing improperly received, or of the money received and not duly paid over as aforesaid, or in default, and until such refund or payment be made, shall be liable to further imprisonment, with or without hard labor, for a period not exceeding six months.

CLXXVI. If any person, not being employed or authorised to serve any notice required to be given under this Act, or to receive or collect any money under this Act, shall falsely pretend that he is employed or authorised to

serve any notice, or to receive or collect any money under this Act, and shall, by such false pretence, obtain, or attempt to obtain, any money or valuable thing whatsoever from any person whatsoever, the person so offending shall be deemed guilty of a misdemeanor, and shall be liable to the punishment and penalties in the last preceding Section mentioned.

CLXXVII. Any person employed or pretending to be employed to make any distress under this Act, who shall knowingly enter the apartments of any Hindoo or Mahomedan woman, which, by the usage of the country, are deemed private, or shall force open the outer door of a dwelling-house, contrary to the provisions of the 13th Part of this Act, shall be liable to be imprisoned for any period not exceeding three months.

CLXXVIII. If any person shall forcibly or clandestinely take away any moveable property duly distrained under this Act, while subject to such distress, such person shall, on conviction, be liable to be imprisoned for a period not exceeding three months, or until he sooner restores the property, or makes good the value of it to the Distraining Officer, and shall also be liable to a fine not exceeding the value of such property.

CLXXIX. All complaints for any of the offences specified in any of the four last preceding Sections may be heard by any Magistrate, either of the District where the offence shall have been committed, or of the District where the offender shall be apprehended, or when such offence shall have been committed in any of the said Presidency Towns or Stations, or by any European British subject, by any Justice of the Peace of the place where the said offence shall have been committed, or of the place where the offender shall be apprehended.

CLXXX. If any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully aid or assist in forging, counterfeiting, or altering any certificate of the Commissioners for general purposes, or of any other Commissioners, or of any Collector acting in the execution of this Act, or any certificate or receipt which any Officer is, by this Act,